

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 210
93RD GENERAL ASSEMBLY

Reported from the Committee on Local Government April 20, 2005 with recommendation that House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 210 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

0883L.11C

AN ACT

To repeal sections 34.070, 44.090, 50.530, 50.540, 50.750, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 56.060, 56.631, 56.640, 56.650, 56.660, 64.215, 64.940, 65.110, 65.160, 65.400, 65.460, 65.490, 65.600, 67.469, 67.1775, 67.1850, 67.1922, 67.1934, 71.140, 89.450, 94.270, 100.050, 100.059, 110.130, 110.150, 115.019, 136.010, 136.160, 137.115, 137.465, 137.585, 137.720, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 140.160, 140.170, 165.071, 190.010, 190.015, 190.090, 205.010, 210.860, 210.861, 233.295, 242.560, 245.205, 250.140, 263.245, 301.025, 321.322, 473.770, 473.771, 488.426, and 545.550, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, and section 488.429, as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161, ninety-second general assembly, second regular session, and section 488.429, as enacted by senate committee substitute for house committee substitute for house bill no. 798 merged with house committee substitute for senate bill no. 1211, ninety-second general assembly, second regular session, are repealed and to enact in lieu thereof ninety-seven new sections relating to political subdivisions.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 34.070, 44.090, 50.530, 50.540, 50.750, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 56.060, 56.631, 56.640, 56.650, 56.660, 64.215, 64.940, 65.110, 65.160, 65.400, 65.460, 65.490, 65.600, 67.469, 67.1775, 67.1850, 67.1922, 67.1934, 71.140, 89.450, 94.270, 100.050, 100.059, 110.130, 110.150, 115.019, 136.010, 136.160, 137.115, 137.465, 137.585, 137.720, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 140.160, 140.170, 165.071, 190.010, 190.015, 190.090, 205.010, 210.860, 210.861, 233.295, 242.560, 245.205, 250.140, 263.245, 301.025, 321.322, 473.770, 473.771, 488.426, and 545.550, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, and section 488.429, as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161, ninety-second general assembly, second regular session, and section 488.429, as enacted by senate committee substitute for house committee substitute for house bill no. 798 merged with house committee substitute for senate bill no. 1211, ninety-second general assembly, second regular session, are repealed and ninety-seven new sections enacted in lieu thereof, to be known as sections 34.070, 44.090, 50.530, 50.540, 50.750, 50.1030, 50.1031, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 56.060, 56.631, 56.640, 56.650, 56.660, 59.044, 64.215, 64.940, 65.110, 65.160, 65.400, 65.460, 65.490, 65.600, 67.469, 67.1159, 67.1305, 67.1775, 67.1850, 67.1922, 67.1934, 67.2535, 71.140, 89.450, 94.270, 99.1080, 99.1082, 99.1086, 99.1088, 99.1090, 99.1092, 100.050, 100.059, 110.130, 110.150, 115.019, 136.010, 136.160, 137.071, 137.115, 137.122, 137.130, 137.465, 137.585, 137.720, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 140.160, 140.170, 165.071, 190.010, 190.015, 190.090, 198.345, 205.010, 210.860, 210.861, 215.246, 233.295, 242.560, 245.205, 250.140, 263.245, 301.025, 321.222, 321.322, 473.770, 473.771, 488.426, 488.429, 545.550, 1, 2, 3, and 4, to read as follows:

34.070. In making purchases, the commissioner of administration or any agent of the state with purchasing power shall give preference to all commodities and tangible personal property manufactured, mined, produced or grown within the state of Missouri and to all firms, corporations or individuals doing business as Missouri firms, corporations or individuals, when quality is equal or better and delivered price is the same or less, **and may give such preference when quality is equal or better and delivered price is up to five percent or more.** The commissioner of administration or any agent of the state with purchasing power may also give such preference whenever competing bids, in their entirety, are comparable.

44.090. 1. The executive officer of any political subdivision may enter into mutual-aid arrangements or agreements with other public and private agencies within and without the state for reciprocal emergency aid. Such arrangements or agreements shall be consistent with the state disaster plan and program and the provisions of section 70.837, RSMo[, and section 320.090, RSMo]. In time of emergency it shall be the duty of each local organization for emergency management to render assistance in accordance with the provisions of such mutual-aid arrangements or agreements.

2. [The coordinator of each local organization for emergency management may assist in negotiation of reciprocal mutual-aid agreements between the coordinator's organization and other public and private agencies and between the governor and the adjoining states or political subdivisions thereof, and shall carry out arrangements or agreements relating to the local unit.] **Any contracts that are agreed upon may provide for compensation from the parties and other terms that are agreeable to the parties and may be for an indefinite period as long as they include a sixty-day cancellation notice provision by either party. The contracts agreed upon may not be entered into for the purpose of reduction of staffing by either party.**

3. **At the time of significant emergency such as fire, earthquake, flood, tornado, hazardous material incident, terrorist incident, or other such manmade or natural emergency disaster anywhere within the state or bordering states, the highest ranking official of a political subdivision available may render aid to any requesting political jurisdiction, even without written agreement, as long as he or she is in accordance with the policies and procedures set forth by the governing board of that jurisdiction.**

4. **When responding to mutual aid or emergency aid requests, political subdivisions shall be subject to all provisions of law as if it were providing service within its own jurisdiction.**

5. **All political subdivisions within the state are, upon enactment of this legislation or an execution of an agreement, are automatically a part of the Missouri statewide mutual aid system. A political subdivision within the state may elect not to participate in the statewide mutual aid system upon enacting an appropriate resolution by its governing body declaring that it elects not to participate in the statewide mutual aid system and by providing a copy of the resolution to the state fire marshal and state emergency management agency.**

6. **Emergency response agencies shall include fire service organizations, law enforcement agencies, emergency medical service organizations, public health and medical personnel, emergency management officials, infrastructure departments, public works agencies, and those other agencies, organizations, and departments that have personnel with special skills or training that are needed to provide services during an emergency or disaster.**

7. **It shall be the responsibility of each political subdivision to adopt and put into practice the National Incident Management System promulgated by the United States Department of Homeland Security.**

8. In the event of a disaster that is beyond the capability of local political subdivisions, the local governing authority may request assistance under this section.

9. Any entity or individual that holds license, certificate, or other permit issued by a participating political subdivision or state shall be deemed licensed, certified, or permitted in the requesting political subdivision for the duration of the declared emergency or authorized drill.

10. Reimbursement for services rendered under this section shall be in accordance with state and federal guidelines. Any political subdivision providing assistance shall receive appropriate reimbursement according to those guidelines.

11. Applicable benefits normally available to personnel while performing duties for their jurisdiction are also available to such persons when an injury or death occurs when rendering assistance to another political subdivision under this section. Responders shall be eligible for the same state and federal benefits that may be available to them for line of duty deaths if such services are otherwise provided for within their jurisdiction.

12. All activities performed under this section are deemed to be governmental functions. For the purposes of liability, all participating political subdivisions responding under operational control of the requesting political subdivision are deemed employees of such participating political subdivision.

50.530. As used in sections 50.530 to 50.745:

(1) "Accounting officer" means county auditor in counties of [classes one and two] **the first and second classifications** and the county clerks in counties of [classes three and four] **the third and fourth classifications**;

(2) "Budget officer" means such person, as may, from time to time, be appointed by the county commission of [class one] counties **of the first classification** except in [class one] counties **of the first classification** with a population of less than one hundred thousand inhabitants according to the official United States Census of 1970 the county auditor shall be the chief budget officer, the presiding commissioner of the county commission [class two] counties **of the second classification**, unless the county commission designates the county clerk as budget officer, and the county clerk in counties of [class three and four] **the third and fourth classification**. **Notwithstanding the provisions of this subdivision to the contrary, in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants, the presiding commissioner shall be the budget officer unless the county commission designates the county clerk as the budget officer.**

50.540. 1. On or before September first of each year in counties of class one, and on or before December first in counties of class two, and on or before the fifteenth day of January in counties of classes three and four, each department, office, institution, commission, or court of the county receiving its revenues in whole or in part from the county shall prepare and submit to the budget officer estimates of its requirements for expenditures and its estimated revenues for the next

budget year compared with the corresponding figures for the last completed fiscal year and estimated figures for the current fiscal year. The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be subclassified by functions and activities, if so directed by the budget officer. The estimates shall be accompanied by work programs showing the work planned to be done and the estimated cost thereof classified according to funds, organization units, character and objects of expenditure. The estimate of revenue shall be prepared by the accounting officer and shall be classified to show the receipts by funds, organization units and sources. The budget officer may cause estimate forms to be prepared and sent to the departments, offices, institutions, commissions and courts, or may direct the accounting officer to do so, and may direct that the estimates be returned to the accounting officer for tabulation. If any department, office, institution, commission or court fails to return its estimates by September tenth in counties of class one, or by December first in counties of class two, or by January fifteenth in counties of classes three and four, the budget officer shall make the estimates and his estimates shall be considered as the estimates of the department, office, institution, commission or court. All boards and commissions responsible for the expenditure of funds derived from countywide levies, including, but not limited to, library, hospital, health units and similar political subdivisions, shall file with the budget officer a copy of their final budget for the following year prior to the time the budget officer must submit the comprehensive budget to the county commission for inclusion by the budget officer with the consolidated county budget for the budget year.

2. The budget officer shall review the estimates, altering, revising, increasing or decreasing the items as he deems necessary in view of the needs of the various spending agencies and the probable income for the year.

3. The budget officer may direct any officer to appear and explain his estimates or to present additional information.

4. The budget officer shall then prepare the budget document in the form prescribed by section 50.550, and transmit it to the county commission not later than November fifteenth in counties of class one, December fifteenth in counties of class two, February first in counties of classes three and four. The budget officer shall recommend and the county commission shall fix all salaries of employees, other than those established by law, except that no salary for any position shall be fixed at a rate above that fixed by law for the position. **Salaries and benefits shall be paid only to the extent authorized in the annual budget document and appropriation orders for each county office. The county commission shall set the minimum number of hours needed to be worked for each salary level.** The budget officer shall provide in his recommendations, and the county commission shall provide in its appropriation order, that an amount equal to not less than three percent of the total estimated general fund revenues shall be appropriated each year as an emergency fund. At any time during the year the county commission in counties of class one may make transfers from the emergency fund to any other appropriation, and in counties of classes two,

three and four the county commission may make these transfers on recommendation of the budget officer; but the transfers in all classes shall be made only for unforeseen emergencies and only on unanimous vote of the county commission

5. (1) The budget officer or the county commission, in counties of class one, shall hold public hearings before the preparation and adoption of the budget document. Whenever the budget officer recommends any decrease or reduction in the estimate of any department, officer, commission or other agency of the county, he shall give special notice to the officer or agency of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county commission.

(2) The budget officer, in counties of class two, shall hold public hearings before preparation of the budget document or before submission to the county commission.

(3) The budget officer, in counties of classes three and four, shall hold a public hearing, in the presence of the county commission, before preparation of the budget document.

(4) In all classes of counties, all estimates, work programs and other budget information shall be open to public inspection at any time.

50.750. **1.** Every county officer, agent or any governing body of any county in this state authorized to make purchases for use of their county shall purchase and use only those materials, products, supplies, provisions and other needed articles produced, manufactured, compounded, made or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended, and can be secured without additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

2. Every county officer, agent, or any governing body of any county in this state authorized to make purchases for use of their county may purchase and use materials, products, supplies, provisions, and other needed articles produced, manufactured, compounded, made, or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended, and can be secured without more than five percent additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

50.1030. **1.** The general administration and the responsibility for the proper operation of the fund and the system and the investment of the funds of the system are vested in a board of directors of eleven persons. Nine directors shall be elected by a secret ballot vote of the county employee members of this state. Two directors, who have no beneficiary interest in the system, shall be appointed by the governor with the advice and consent of the senate. No more than one director at any one time shall be employed by the same elected county office. Directors shall be chosen for terms of four years from the first day of January next following their election. It shall be the responsibility of the board to establish procedures for the conduct of future elections of directors and

such procedures shall be approved by a majority vote by secret ballot by members of the system. The board shall have all powers and duties that are necessary and proper to enable it, its officers, employees and agents to fully and effectively carry out all the purposes of sections 50.1000 to 50.1300.

2. The board of directors shall elect one of their number as chairman and one of their number as vice chairman and may employ an administrator who shall serve as secretary to the board. The board shall hold regular meetings at least once each quarter. Board meetings shall be held in Jefferson City. Other meetings may be called as necessary by the chairman. Notice of such meetings shall be given in accordance with chapter 610, RSMo.

3. The board of directors shall retain an actuary as technical advisor to the board.

4. The board of directors shall retain investment counsel to be an investment advisor to the board.

5. The state auditor shall provide for biennial audits of the Missouri county employees' retirement system and the operations of the board, to be paid for out of the funds of the system.

6. The board of directors shall serve without compensation for their services, but each director shall be paid out of the funds of the system for any actual and necessary expenses incurred in the performance of duties authorized by the board.

7. The board of directors shall be allowed administrative costs for the operation of the system to be paid out of the funds of the system.

8. The board shall keep a record of its proceedings which shall be open to public inspection. It shall annually prepare a report showing the financial condition of the system. The report shall contain, but not be limited to, an auditor's opinion, financial statements prepared in accordance with generally accepted accounting principles, an actuary's certification along with actuarial assumptions and financial solvency tests.

9. The board shall conduct an annual review, to determine if, among other things, the following actions are actuarially feasible:

(1) An adjustment to the formula described in section 50.1060, subject to the limitations of subsection 4 of section 50.1060;

(2) An adjustment in the flat dollar pension benefit credit described in subsection 1 of section 50.1060;

(3) The cost-of-living increase as described in section 50.1070;

(4) An adjustment in the matching contribution described in section 50.1230;

(5) An adjustment in the twenty-five year service cap on creditable service; [or]

(6) An adjustment to the target replacement ratio; or

(7) An additional benefit or enhancement which will improve the quality of life of future retirees.

Based upon the findings of the actuarial review, the board may [recommend to the general assembly an actual change to implement] **vote to change** none, one, or more than one of the above [actions] **items, subject to the actuarial guidelines outlined in section 50.1031.**

50.1031. 1. No adjustments may be made until the fund has achieved a funded ratio of assets to the actuarial accrued liability equaling at least seventy-five percent.

2. Adjustments may be made no more frequently than once every twelve months.

3. Any adjustment or combination of adjustments within a twelve-month period may increase the actuarially determined, normally required annual contribution as a percentage of payroll no more than one percent.

4. Adjustments, other than those in subdivision (3) of subsection 9 of section 50.1030, will apply only with respect to active employees on the effective date of any adjustment.

52.317. Any county subject to the provisions of section 52.312 shall provide moneys for budget purposes in an amount not less than the approved budget in the previous year **excluding capital improvements and equipment purchases** and shall include the same percentage adjustments in compensation as provided for other county employees as effective January first each year. Any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties of the first classification without a charter form of government and any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants shall be limited to an amount equal to one-half of the previous year's approved budget for the office of collector, and any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties other than counties of the first classification and any city not within a county, which collect more than four million dollars of all current taxes charged to be collected, shall be limited to an amount equal to the previous year's approved budget for the office of collector. Any moneys remaining in the tax maintenance fund as of December thirty-first each year that exceed the above-established limits shall be transferred to county general revenue by the following January fifteenth of each year.

54.010. 1. There is created in all the counties of this state the office of county treasurer, except that in those counties having adopted the township alternative form of county government the qualified electors shall elect a county collector-treasurer.

2. In counties of classes one and two the qualified electors shall elect a county treasurer at the general election in 1956 and every four years thereafter.

3. In counties of [classes three and four] the third and fourth classifications the qualified electors shall elect a county treasurer at the general election in the year 1954, and every four years thereafter, except that in those counties having adopted the township alternative form of county government the qualified electors shall elect a county [treasurer] collector-treasurer at the November election in 1956, and every four years thereafter.

4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall apply to and govern county collector-treasurers in counties having township

organization, except when such general laws and such laws applicable to counties of the third and fourth classification conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks, and deputies in counties having township organization, in which case, such laws shall govern.

54.280. The county [treasurer] **collector-treasurer** of counties having adopted or which may hereafter adopt township organization shall [be ex officio collector, and shall] have the [same] power to collect all **current, back, and delinquent real and personal property taxes, including merchants' and manufacturers' licenses, [merchants' taxes,] taxes on railroads and utilities,** and other corporations, the **current and** delinquent or nonresident lands or town lots, **and all other local taxes, including ditch and levee taxes,** and to prosecute for and make sale thereof, the same that is now or may hereafter be vested in the county collectors under the general laws of this state. The [ex officio collector] **collector-treasurer** shall, at the time of making his annual settlement in each year, deposit the tax books [returned by the township collectors] in the office of the county clerk, and within thirty days thereafter the clerk shall make, in a book to be called "the back tax book", a correct list, in numerical order, of all tracts of land and town lots which have been returned delinquent [by said collectors], and return said list to the [ex officio collector] **collector-treasurer**, taking his **or her** receipt therefor.

54.320. 1. The county [treasurer ex officio collector] **collector-treasurer** in counties of the third and fourth classifications adopting township organization shall receive an annual salary as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. A county [treasurer ex officio collector] **collector-treasurer** subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county treasurer ex officio collector in that county for services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The county [treasurer ex officio collector] **collector-treasurer** shall receive the same percentage adjustments provided by county salary commissions for county officers in that county pursuant to section 50.333, RSMo. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of county treasurer ex officio collector on January 1, 1997, or less than the total compensation being received for the services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The salary shall be computed on the basis of the following schedule:

Assessed Valuation	Salary
\$ 18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000

131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 to 449,999,999	45,000

In addition, the [ex officio collector] **collector-treasurer** shall [be allowed to retain a commission] **collect on behalf of the county a fee** for the collection of all back taxes and all delinquent taxes of two percent on all sums collected to be added to the face of the tax bill, and collected from the party paying the tax. The [ex officio collector] **collector-treasurer** shall [be allowed a commission] **collect on behalf of the county a fee** of three percent on all licenses, and all taxes, including current taxes, back taxes, delinquent taxes and interest collected by the [ex officio collector] **collector-treasurer**, to be deducted from the amounts collected. [The three percent allowed to be retained shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law and beginning January 1, 1989, the two percent allowed to be retained for collection of all back taxes and delinquent taxes shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law.] **The collector-treasurer may collect on behalf of the county for the purpose of mailing statements and receipts required by section 139.350, RSMo, a fee of one-half of one percent on all licenses and all taxes, including current taxes, back taxes, delinquent taxes, and interest collected by the collector-treasurer, to be deducted from the amounts collected. All fees collected under this section shall be collected on behalf of the county and shall be deposited in the county treasury or as provided by law. Collector-treasurers in counties having a township form of government are entitled to collect such fees immediately upon an order of the circuit court under section 139.031, RSMo. If the protest is later sustained and a portion of the taxes so paid is returned to the taxpayer the county shall return that portion of the fee collected on the amount returned to the taxpayer.** The [treasurer ex officio collector] **collector-treasurer** in each of the third and fourth classification counties which have adopted the township form of county government is entitled to employ deputies and assistants, and for the deputies and assistants is allowed not less than the amount allowed in [1992 or 1993] **2003-2004**, whichever is greater.

2. **Notwithstanding any provisions of law to the contrary, the collector-treasurer in each of the counties of the third and fourth classification having township form of government shall be allowed to employ not less than one full time deputy, and is entitled to employ such number of deputies and assistants, as may be necessary to promptly and correctly perform the duties of the office of collector-treasurer, and for the deputies and assistants is allowed not less than the compensation provided for other county employees, however, such deputies and assistants shall be allowed the same percentage adjustments in compensation as provided for other county employees as effective January first each year.**

3. Two thousand dollars of the salary authorized in this section shall be payable to the [treasurer ex officio collector] **collector-treasurer** only if such officer has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the [treasurer ex officio collector's] **collector-treasurer's** office when approved by a professional association of the county treasurers or county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each [treasurer ex officio collector] **collector-treasurer** who completes the training program and shall send a list of certified [treasurer ex officio collectors] **collector-treasurers** to the county commission of each county. Expenses incurred for attending the training session may be reimbursed to the county [treasurer ex officio collector] **collector-treasurer** in the same manner as other expenses as may be appropriated for that purpose.

54.330. 1. County [treasurers, as ex officio county collectors of counties under] **collector-treasurers in a county having** township organization, shall be required to give bonds as other county collectors under the general revenue law.

2. Before entering upon the duties for which they are employed, deputies and assistants employed in the office of any [treasurer ex officio collector] **collector-treasurer** shall give bond and security to the satisfaction of the [treasurer ex officio collector] **collector-treasurer**. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any [treasurer ex officio collector] **collector-treasurer**. The official bond required pursuant to this section shall be a surety bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.

55.160. The auditor of each county of the first [class] **classification** not having a charter form of government and of each county of the second [class] **classification** shall keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of such property at an original value of [two hundred fifty] **one thousand** dollars or more showing the amount, location and estimated value thereof. [He] **The auditor** shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without [his] **the auditor's** certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. [He] **The auditor** shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in [his] **the auditor's** discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, [he] **the auditor** may examine the parties, witnesses, and others on oath or affirmation touching any matter

or circumstance in the examination of such account, demand or claim before [he] **the auditor** allows same. The auditor shall not be personally liable for any cost for any proceeding instituted against [him] **the auditor** in [his] **the auditor's** official capacity. The auditor shall keep a correct account between the county and all county and township officers, and shall examine all records and settlements made by them for and with the county commission or with each other, and the auditor shall, whenever [he] **the auditor** desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, strike a balance in the case of each county and township officer, showing the amount of money collected by each, the amount of money due from each to the county, and the amount of money due from any source whatever to such office, and the auditor shall include in such balance any fees that have been returned to the county commission or to the auditor as unpaid and which since having been returned have been collected.

56.060. 1. Each prosecuting attorney shall commence and prosecute all civil and criminal actions in [his] **the prosecuting attorney's** county in which the county or state is concerned, defend all suits against the state or county, and prosecute forfeited recognizances and actions for the recovery of debts, fines, penalties and forfeitures accruing to the state or county. In all cases, civil and criminal, in which changes of venue are granted, [he] **the prosecuting attorney** shall follow and prosecute or defend, as the case may be, all the causes, for which, in addition to the fees now allowed by law, [he] **the prosecuting attorney** shall receive his **or her** actual expenses. If any misdemeanor case is taken to the court of appeals by appeal [he] **the prosecuting attorney** shall represent the state in the case in the court and make out and cause to be printed, at the expense of the county, all necessary abstracts of record and briefs, and if necessary appear in the court in person, or shall employ some attorney at [his] **the prosecuting attorney's** own expense to represent the state in the court, and for his **or her** services he **or she** shall receive the compensation that is proper, not to exceed twenty-five dollars for each case, and necessary traveling expenses, to be audited and paid as other claims are audited and paid by the county commission of the county.

2. Notwithstanding the provisions of subsection 1 **of this section**, in any county [of the first class not having a charter form of government] for which a county counselor is appointed, the prosecuting attorney shall only perform those duties prescribed by subsection 1 **of this section** which are not performed by the county counselor under the provisions of law relating to the office of county counselor.

56.631. 1. The county commission **or governing body** of any county [of the first class not having a charter form of government or any second class county which contains part of a city with a population of at least three hundred fifty thousand] may by order of the commission **or governing body** appoint some suitable person to the position of county counselor. If a county counselor is appointed, [he] **the county counselor** shall be commissioned as other officers are commissioned. The county counselor shall serve at the pleasure of the county commission **or governing body**.

2. The county counselor shall be a person licensed to practice law in this state, but the county commission **or governing body** may determine and fix further qualifications for the position.

3. The county commission **or governing body** shall fix the compensation of the county counselor.

4. The county commission **or governing body** may require the county counselor to devote his full time to the duties of his office.

56.640. 1. If a county counselor is appointed, [he] **the county counselor** and [his] **the county counselor's** assistants under [his] **the county counselor's** direction shall represent the county and all departments, officers, institutions and agencies thereof, except as otherwise provided by law and shall upon request of any county department, officer, institution or agency for which legal counsel is otherwise provided by law, and upon the approval of the county commission **or governing body**, represent such department, officer, institution or agency. [He] **The county counselor** shall commence, prosecute or defend, as the case may require, and exercise exclusive authority in all civil suits or actions in which the county or any county officer, commission, **governing body**, or agency is a party, in [his] **the county counselors** or its official capacity, [he] **the county counselor** shall draw all contracts relating to the business of the county, [he] **the county counselor** shall represent the county generally in all matters of civil law, and [he] **the county counselor** shall upon request furnish written opinions to any county officer or department.

2. In all cases in which a civil fine may be imposed pursuant to section 49.272, RSMo, it shall be the duty of the county counselor, rather than the county prosecuting attorney, to prosecute such violations in the associate division of the circuit court in the county where the violation occurred.

3. Notwithstanding any law to the contrary, the county counselor in any county of the first classification and the prosecuting attorney of such county may by mutual cooperation agreement prosecute or defend any civil action which the prosecuting attorney or county counselor of the county is authorized or required by law to prosecute or defend.

56.650. If a county counselor is appointed, [he] **the county counselor** shall in person, or by assistant, at the election of the county commission **or governing body**, attend [each sitting] **such sittings** of the county commission and give advice on all legal questions that may arise during the session of the commission **or governing body as the county commission or governing body**, and [he] **the county counselor** shall assist the **county commission or governing body** in all such matters that may be referred to [him] **the county counselor**. The county counselor may, with the approval of the county commission **or governing body**, employ such office personnel as are necessary in the discharge of [his] **the county counselor's** official duties and such employees and assistants shall hold their positions at the pleasure of the county counselor and shall be paid monthly by the county commission **or governing body** out of the county treasury. The county counselor may, with the approval of the county commission **or governing body**, appoint such assistants as are

necessary in the conduct of [his] **the county counselor's** office, who shall receive as compensation such salary as is fixed by the county counselor and approved by the county commission **or governing body**.

56.660. [In all counties of the first class not having a charter form of government and containing all or part of a city with a population of over four hundred thousand inhabitants,] The county counselor may, with the approval of the **county commission or the** governing body of such county, employ special county counselors to represent such county in prosecuting or defending any suit by or against such county, or any official of such county acting in [his] **the county counselor's** official capacity. The county counselor may pay such special county counselors a reasonable compensation, which shall be fixed by the **county commission or the** governing body of such county and paid out of such funds as the **county commission or the** governing body may direct, for their services. Special county counselors employed under this section shall have the same qualifications required for county counselors under the provisions of section 56.631.

59.044. In any county, except counties with a charter form of government, counties of the first classification, and any city not within a county, where the recorder of deeds is separate from that of the clerk of the circuit court, each recorder of deeds shall be paid the statutory compensation provided for by sections 50.333 and 50.334, RSMo.

64.215. 1. Except as otherwise provided in subsection 2 of this section, the county planning board shall consist of one of the commissioners of the county commission selected by the county commission, the county highway engineer, both of whom shall serve during their tenure of office, **except that in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants such members shall be nonvoting members**, and six residents of the unincorporated territory of the county who shall be appointed by the county commission. The term of the six appointed members shall be four years or until their successor takes office, except that the original term of three of the six appointed members shall be two years. Members may be removed for cause by the county commission upon written charges after public hearings. Any vacancy may be filled by the county commission for the unexpired term of any member whose term becomes vacant, or until the member's successor takes office. All members of the board shall serve without compensation; except, that an attendance fee as reimbursement for expenses may be paid to the appointed members of the board in an amount, set by the county commission, not to exceed twenty-five dollars per meeting. The planning board shall elect its chairman from among the appointed members.

2. In any county of the first classification with a population of at least two hundred thousand inhabitants which does not adjoin any other county of the first classification, the county planning board may, at the option of the county commission, consist of one of the commissioners of the county commission selected by the county commission, and shall include the county highway engineer and six residents of the unincorporated territory of the county, who shall be appointed by the county commission. The county highway engineer and the county commissioner, if a member

of the board, shall serve during such person's tenure of office. The term of the six appointed members shall be three years or until their successor takes office.

64.940. 1. The authority shall have the following powers:

(1) To acquire by gift, bequest, purchase or lease from public or private sources and to plan, construct, operate and maintain, or to lease to others for construction, operation and maintenance a sports stadium, field house, indoor and outdoor recreational facilities, centers, playing fields, parking facilities and other suitable concessions, and all things incidental or necessary to a complex suitable for all types of sports and recreation, either professional or amateur, commercial or private, either upon, above or below the ground;

(2) To charge and collect fees and rents for use of the facilities owned or operated by it or leased from or to others;

(3) To adopt a common seal, to contract and to be contracted with, including, but without limitation, the authority to enter into contracts with counties and other political subdivisions under sections 70.210 to 70.320, RSMo, and to sue and to be sued;

(4) To receive for its lawful activities any contributions or moneys appropriated by municipalities, counties, state or other political subdivisions or agencies or by the federal government or any agency or officer thereof or from any other source;

(5) To disburse funds for its lawful activities and fix salaries and wages of its officers and employees;

(6) To borrow money for the acquisition, planning, construction, equipping, operation, maintenance, repair, extension and improvement of any facility, or any part or parts thereof, which it has the power to own or to operate, and to issue negotiable notes, bonds, or other instruments in writing as evidence of sums borrowed, as hereinafter provided in this section:

(a) Bonds or notes issued hereunder shall be issued pursuant to a resolution adopted by the commissioners of the authority which shall set out the estimated cost to the authority of the proposed facility or facilities, and shall further set out the amount of bonds or notes to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection therewith. Any such bonds or notes may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

(b) Such bonds or notes shall bear interest at a rate not exceeding eight percent per annum and shall mature within a period not exceeding fifty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount thereof. Bonds or notes issued by an authority shall possess all of the qualities of negotiable instruments under the laws of this state.

(c) Such bonds or notes may be payable to bearer, may be registered or coupon bonds or notes and if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing the same which

resolution may also provide for the exchange of registered and coupon bonds or notes. Such bonds or notes and any coupons attached thereto shall be signed in such manner and by such officers of the authority as may be provided for by the resolution authorizing the same. The authority may provide for the replacement of any bond or note which shall become mutilated, destroyed or lost.

(d) Bonds or notes issued by an authority shall be payable as to principal, interest and redemption premium, if any, out of the general funds of the authority, including rents, revenues, receipts and income derived and to be derived for the use of any facility or combination of facilities, or any part or parts thereof, acquired, constructed, improved or extended in whole or in part from the proceeds of such bonds or notes, including but not limited to stadium rentals, concessions, parking facilities and from funds derived from any other facilities or part or parts thereof, owned or operated by the authority, all or any part of which rents, revenues, receipts and income the authority is authorized to pledge for the payment of said principal, interest, and redemption premium, if any. Bonds or notes issued pursuant to this section shall not constitute an indebtedness of the authority within the meaning of any constitutional or statutory restriction, limitation or provision, and such bonds or notes shall not be payable out of any funds raised or to be raised by taxation. Bonds or notes issued pursuant to this section may be further secured by a mortgage or deed of trust upon the rents, revenues, receipts and income herein referred to or any part thereof or upon any leasehold interest or other property owned by the authority, or any part thereof, whether then owned or thereafter acquired. The proceeds of such bonds or notes shall be disbursed in such manner and under such restrictions as the authority may provide in the resolution authorizing the issuance of such bonds or notes or in any such mortgage or deed of trust.

(e) It shall be the duty of the authority to fix and maintain rates and make and collect charges for the use and services of its interest in the facility or facilities or any part thereof operated by the authority which shall be sufficient to pay the cost of operation and maintenance thereof, to pay the principal of and interest on any such bonds or notes and to provide funds sufficient to meet all requirements of the resolution by which such bonds or notes have been issued.

(f) The resolution authorizing the issuance of any such bonds or notes may provide for the allocation of rents, revenues, receipts and income derived and to be derived by the authority from the use of any facility or part thereof into such separate accounts as shall be deemed to be advisable to assure the proper operation and maintenance of any facility or part thereof and the prompt payment of any bonds or notes issued to finance all or any part of the costs thereof. Such accounts may include reserve accounts necessary for the proper operation and maintenance of any such facility or any part thereof, and for the payment of any such bonds or notes. Such resolution may include such other covenants and agreements by the authority as in its judgment are advisable or necessary properly to secure the payment of such bonds or notes.

(g) The authority may issue negotiable refunding bonds or notes for the purpose of refunding, extending or unifying the whole or any part of such bonds or notes then outstanding,

which bonds or notes shall not exceed the principal of the outstanding bonds or notes to be refunded and the accrued interest thereon to the date of such refunding, including any redemption premium. The authority may provide for the payment of interest on such refunding bonds or notes at a rate in excess of the bonds or notes to be refunded but such interest rate shall not exceed the maximum rate of interest hereinbefore provided.

(7) To condemn any and all rights or property, of any kind or character, necessary for the purposes of the authority, subject, however, to the provisions of sections 64.920 to 64.950 and in the manner provided in chapter 523, RSMo; provided, however, that no property now or hereafter vested in or held by the state or by any county, city, village, township or other political subdivisions shall be taken by the authority without the authority or consent of such political subdivisions;

(8) To perform all other necessary and incidental functions; and to exercise such additional powers as shall be conferred by the general assembly or by act of congress.

2. The authority is authorized and directed to proceed to carry out its duties, functions and powers in accordance with sections 64.920 to 64.950 as rapidly as may be economically practicable and is vested with all necessary and appropriate powers not inconsistent with the constitution or the laws of the United States to effectuate the same, except the power to levy taxes or assessments.

3. Any expenditure made by the authority located in a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, that is over five thousand dollars, including professional service contracts, must be competitively bid.

65.110. 1. There shall be chosen at the biennial election in each township one trustee, who shall be ex officio treasurer of the township, [one township collector,] one township clerk, and two members of the township board.

2. Upon the assumption of office of a county assessor elected as provided by section 53.010, RSMo, the township clerk shall cease to perform the duties of ex officio township assessor and shall promptly deliver to the county assessor all books, papers, records, and property pertaining to the office of ex officio township assessor.

3. The treasurer ex officio collector of a county with township organization shall no longer retain such title, and shall instead, assume the office of collector-treasurer, as provided for by section 54.010, on March 1, 2007. On such date, the township collector shall cease to perform the duties of township collector and shall promptly deliver to the collector-treasurer, all books, papers, records, and property pertaining to the office of township collector. The township collector shall continue to perform the same duties and be subject to the same requirements and liabilities until his or her term expires on March 1, 2007. Notwithstanding other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same duties, powers, and obligations previously granted to, and held by, the township collector on and after March 1, 2007.

65.160. Every person chosen or appointed to the office of township trustee and ex officio treasurer, member of the township board, [township collector,] or township clerk, before [he] **such person** enters on the duties of his **or her** office and within ten days after [he] **such person** shall be notified of his **or her** election or appointment, shall take and subscribe, before any officer authorized to administer oaths, such oath or affirmation as is prescribed by law.

65.400. **1.** Every commission, board, committee, officer or other governing body of any township in this state authorized to make purchases for the use of their township, shall purchase and use only those materials, products, supplies, provisions and other needed articles produced, manufactured, compounded, made or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended, and can be secured without additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

2. Every commission, board, committee, officer, or other governing body of any township in this state authorized to make purchases for the use of their township, may purchase and use materials, products, supplies, provisions and other needed articles produced, manufactured, compounded, made or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended, and can be secured without more than five percent additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

65.460. Every person elected or appointed to the office of township trustee and ex officio treasurer, before [he] **such person** enters on the duties of his **or her** office, and within ten days after [his] **such person's** election or appointment, shall execute and deliver to the township clerk a bond with one or more sureties, to the satisfaction of the township clerk payable to the township board, equal to one-half the largest amount on deposit at any one time during the year preceding his **or her** election or appointment of all the township funds, including school moneys, that may come into his **or her** hands; and every such bond, when deposited with the township clerk as aforesaid, shall constitute a lien upon all the real estate within the county belonging to such trustee and ex officio treasurer at the time of filing thereof, and shall continue to be a lien until its conditions, together with all costs and charges which may accrue by reason of any prosecution thereon, shall be satisfied. [The township collector shall before he receives the tax books give bond and security to the state, to the satisfaction of the county commission, in a sum for any one month equal to the average total monthly collection for the same month during the preceding four years, but not to exceed one-half the largest amount collected during any one year preceding his election or appointment, including school taxes. Such bond shall be executed in duplicate; one part thereof shall be deposited and recorded in the office of the clerk of the county commission, and the other part shall be transmitted by the clerk to the state tax commission. The conditions of such bond shall be that he, the said

collector, will faithfully and punctually collect and pay over all state, county, township and other revenue, including school taxes, that may become due and collectible during the period for which such collector shall be elected or appointed; and that he will in all things faithfully perform all the duties of the office of township collector according to law; provided, the county commission or township board shall annually examine the collector's or trustee's bond as to form and sufficiency of surety and in case of any doubt shall require additional security.]

65.490. The township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk; provided, that nothing in this chapter shall be so construed as to change or interfere with any school district, the boundary lines of which are different from that of the municipal township as organized under the provisions of this chapter, nor with the payment of any school moneys upon proper vouchers. [He] **The township trustee and ex officio treasurer** shall receive from the [township collector and the county collector or treasurer] **collector-treasurer** all road and bridge and other taxes due the township when collected by such officers, and shall receipt for the same, and shall account therefor in like manner as for other moneys in his **or her** hands belonging to the township.

65.600. 1. In any county in this state which may hereafter adopt township organization, the person holding the office of the collector of the revenue in such county, at the time in March when township organization becomes effective in such county, shall continue to hold his **or her** office and exercise all the functions and receive all the fees and emoluments thereof until the time at which his **or her** term of office would have expired had such county not adopted township organization, and, except as herein otherwise provided, [he] **the collector** shall perform the same duties and be subject to the same requirements and liabilities as in counties not under township organization.

2. The county assessor shall assess the property of the various townships in such county and arrange [his] **the county assessor's** books and lists in a manner so that it can be determined which township is entitled to the taxes assessed against any property.

3. The county clerk of such county shall [make out] **submit**, for the use of such county collector, lists of the property assessed in each township the same as [he] **the county clerk** is required to [make out] **submit** for the use of township collectors.

4. The collector of the revenue in such county shall pay over to the several township trustees of such county after deducting his **or her** commission, all township taxes and funds of every kind collected by [him] **the collector** and belonging respectively to the several townships in such county, as required by section 139.430, RSMo, in the case of township collectors, and for [his] **the collector's** failure to do so [he] **the collector** shall be subject to the same liability as provided by section 139.430, RSMo, in the case of township collectors.

5. The first township collectors in such county shall be elected at the township election held in March next preceding the time at which the term of office of the collector of the revenue in such county shall expire and their terms of office shall begin at the expiration of the term of office of such

collector of the revenue, and they shall hold their offices until the next township election in such county. **The provisions of this section shall be effective prior to August 28, 2005.**

67.469. A special assessment authorized under the provisions of sections 67.453 to 67.475 shall be a lien, from the date of the assessment, on the property against which it is assessed on behalf of the city or county assessing the same to the same extent as a tax upon real property. **The lien may be foreclosed in the same manner as a tax upon real property by land tax sale pursuant to chapter 140, RSMo, or by judicial foreclosure proceeding, at the option of the governing body.** Upon the foreclosure of any such lien, **whether by land tax sale or by judicial foreclosure proceeding**, the entire remaining assessment [shall] **may** become due and payable and [shall] **may** be recoverable in such foreclosure proceeding **at the option of the governing body.**

67.1159. 1. In any case in which any tax, interest or penalty imposed under sections 67.1150 to 67.1158 is not paid when due, the authority or its designated agent may file for record in the real estate records of the recorder's office of the city or the county where the business giving rise to the tax, interest, or penalty is located, or in which the person owing the tax, interest, or penalty resides, a notice of lien specifying the amount of tax, interest, or penalty due and the name of the person liable for the same. From the time of filing any such notice, the amount of the tax specified in such notice shall have the force and effect of a lien against the real and personal property of the business of such person or the facility giving rise to the tax for the amount specified in such notice.

2. A lien created under subsection 1 of this section may be released:

(1) By filing for record in the office of the recorder where the lien was originally filed a release of the lien executed by a duly authorized agent of the authority upon payment of the tax, interest, and penalty due; or

(2) Upon receipt by the authority of sufficient security to secure payment thereof; or

(3) By final judgment holding such lien to have been erroneously imposed.

3. Each recorder shall receive the standard statutory fee for the recording of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

4. Any person operating or managing a business or facility who owes any tax, penalty, or interest, or is required to file any report with the authority, shall notify the authority in writing at least ten days prior to any sale of the entire business or facility, or the entire assets or property of the business or facility, or a major part thereof. Such notice shall include the name of the business or facility, the name of the owner of the business or facility, the name of the person collecting the tax at the time of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of such business, facility, assets, or property who takes with notice of any delinquent tax or with notice of noncompliance with this section takes subject to any tax, penalty, or interest owed by the seller.

5. The authority shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business or facility of any person or the successor-in-interest to any person operating or managing the same business or facility, which business or facility gave rise to any tax, penalty, or interest which is unpaid or to enjoin the operating or managing of any such business or facility whose owners or successors-in-interest are operating or managing in violation of the provisions of sections 67.1150 to 67.1159. The courts shall expedite the hearing on the merits of any such action and shall not require the authority to post a bond pending such hearing.

67.1305. 1. This section shall be called and referred to as the "Local Economic Development Empowerment Act".

2. As used in this section, the term "city" shall mean any incorporated city, town, or village.

3. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at any citywide, county, or state general, primary, or special election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The tax authorized in this section shall not be imposed by any city or county that has imposed a tax under sections 67.1300 or 67.1303 unless the tax imposed under those sections has expired or been repealed.

4. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

"Shall (insert the name of the city or county) impose a sales tax at a rate of (insert rate of percent) percent for economic development purposes?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

5. All sales taxes collected by the director of revenue under this section on behalf of any county or city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be known as the "Local Economic Development Empowerment Fund".

6. The moneys in the local economic development empowerment fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund and which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city or county and the public.

7. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate city officer in the case of a city tax, and all expenditures of funds arising from the local economic development empowerment fund shall be in accordance with this section.

8. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities and counties.

9. If any county or city abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

10. Except as modified by this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

11. No revenue generated by the tax authorized in this section shall be used for any retail development project, except for the redevelopment of downtown areas and historic districts. At least twenty percent of the revenue generated by the tax authorized in this section shall be used solely for projects directly related to long-term economic development preparation, including, but not limited to, the following:

- (1) Acquisition of land;**
- (2) Installation of infrastructure for industrial or business parks;**

- (3) Improvement of water and wastewater treatment capacity;**
- (4) Extension of streets;**
- (5) Providing matching dollars for state or federal grants;**
- (6) Marketing;**
- (7) Providing grants and low-interest loans to companies for job training, equipment acquisition, site development, and infrastructure;**
- (8) Training programs to prepare workers for advanced technologies and high skill jobs;**
- (9) Legal and accounting expenses directly associated with the economic development planning and preparation process;**
- (10) Developing value-added and export opportunities for Missouri agricultural products; and**
- (11) Public facilities directly related to economic development and job creation.**

Not more than twenty-five percent of the revenue generated may be used annually for administrative purposes, including staff and facility costs.

12. All revenue generated by the tax shall be deposited in the local economic development empowerment fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

13. Any city imposing the tax authorized in this section shall establish an economic development tax board. The volunteer board shall receive no compensation or operating budget. The economic development tax board established by a city shall consist of five members, to be appointed as follows:

(1) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such members shall be appointed in any manner agreed upon by the affected districts;

(2) Three members shall be appointed by the chief elected officer of the city with the consent of the majority of the governing body of the city; and

(3) One member shall be appointed by the governing body of the county in which the city is located.

14. Any county imposing the tax authorized in this section shall establish an economic development tax board. The volunteer board shall receive no compensation or operating budget. The economic development tax board established by a county shall consist of seven members, to be appointed as follows:

(1) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;

(2) Four members shall be appointed by the governing body of the county; and

(3) Two members from the cities, towns, or villages within the county shall be appointed in any manner agreed upon by the chief elected officers of the cities or villages.

Of the members initially appointed in this subsection and in subsection 13 of this section, three shall be designated to serve for terms of two years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter, the members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

15. The board, subject to approval of the governing body of the city or county, shall consider economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area. The governing body of the city or county shall have the final determination on use and expenditure of any funds received from the tax imposed under this section.

16. The board may consider and recommend using funds received from the tax imposed under this section for plans, projects, or area designations outside the boundaries of the city or county imposing the tax only if:

(1) The city or county imposing the tax or the state receives significant economic benefit from the plan, project, or area designation; and

(2) The board establishes an agreement with the governing bodies of all cities and counties in which the plan, project, or area designation is located detailing the authority and responsibilities of each governing body with regard to the plan, project, or area designation.

17. Notwithstanding any other provision of law to the contrary, the economic development sales tax imposed under this section when imposed within a special taxing district, including, but not limited to, a tax increment financing district, neighborhood improvement district, or community improvement district, shall be excluded from the calculation of revenues available to such districts, and no revenues from any sales tax imposed under this section shall be used for the purposes of any such district unless recommended by

the economic development tax board established pursuant to this section and approved by the governing body imposing the tax.

18. The board shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section.

19. Not later than the first day of March each year the board shall submit to the joint committee on economic development a report, not exceeding one page in length, which must include:

- (1) A statement of its primary economic development goals;
- (2) A statement of the total economic development sales tax revenues received during the immediately preceding calendar year;
- (3) A statement of total expenditures during the preceding calendar year in each of the following categories:
 - (a) Infrastructure improvements;
 - (b) Land or buildings, or both;
 - (c) Machinery and equipment;
 - (d) Job training investments;
 - (e) Direct business incentives;
 - (f) Marketing;
 - (g) Administration and legal expenses; and
 - (h) Other expenditures.

20. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

"Shall (insert the name of the city or county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for economic development purposes?

☐ YES

☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval [pursuant to] **under** this section, levy a sales tax not to exceed one-quarter of a cent in the county **or city** for the purpose of providing services described in section 210.861,

RSMo, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county **or city** at a county **or city** or state general, primary or special election upon the motion of the governing body of the county **or city** or upon the petition of eight percent of the qualified voters of the county **or city** determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county **or city** shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County **or City**, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of (not to exceed one-quarter of a cent) in the **city or** county [for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families]?

☐ YES

☐ NO

[If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county and a majority of such voters are in favor of such a tax, and not otherwise.]

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the city or county shall have no power to impose the sales tax unless and until the governing authority of the city or county has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.

2. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the

state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

3. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the city or county community children's services fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the fund which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the city or county treasurer, or such other officer as may be designated by a city or county ordinance or order, of each city or county imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

5. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

6. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury or, in a city not within a county, to the board established by law to administer such fund to the credit of a special "Community Children's Services Fund" to accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for no other purpose. Such fund shall be administered by a board of directors, established [pursuant to] under section 210.861, RSMo.

67.1850. 1. As used in this section, the following terms mean:

- (1) "Community", any municipality or county as defined in this section;
- (2) "County", any county [of the first classification without a charter] form of government;
- (3) "Geographical information system", a computerized, spatial coordinate mapping and relational database technology which:

- (a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and records, in the digital mode, all kinds and types of information and data;

- (b) Transforms such information and data into intelligence and subsequently retrieves, presents and distributes that intelligence to a user for use in making the intelligent decisions necessary for sound management;

- (4) "Municipality", any city [with a population of at least sixty thousand inhabitants and] located in [a] **any** county [of the first classification without a charter form of government].

2. The development of geographical information systems has not been undertaken in any large-scale and useful way by private enterprise. The use of modern technology can enhance the planning and decision-making processes of communities. The development of geographical information systems is a time-consuming and expensive activity. In the interest of maintaining community governments open and accessible to the public, information gathered by communities for use in a geographical information system, unless properly made a closed record, should be available to the public. However, access to the information in a way by which a person could render the investment of the public in a geographical information system a special benefit to that person, and not to the public, should not be permitted.

3. Any community as defined in this section may create a geographical information system for the community. The scope of the geographical information system shall be determined by the governing body of the community. The method of creation, maintenance, use and distribution of the geographical information system shall be determined by the governing body of the community. A community shall not mandate the use of this system or allocate the costs of the system to nonusers.

4. The information collected or assimilated by a community for use in a geographical information system shall not be withheld from the public, unless otherwise properly made a closed record of the community as provided by section 610.021, RSMo. The information collected or assimilated by a community for use in a geographical information system need not be disclosed in a form which may be read or manipulated by computer, absent a license agreement between the community and the person requesting the information.

5. Information collected or assimilated by a community for use in a geographical information system and disclosed in any form, other than in a form which may be read or manipulated by computer, shall be provided for a reasonable fee, as established by section 610.026, RSMo. A community maintaining a geographical information system shall make maps and other products of the system available to the public. The cost of the map or other product shall not exceed

a reasonable fee representing the cost to the community of time, equipment and personnel in the production of the map or other product. A community may license the use of a geographical information system. The total cost of licensing a geographical information system may not exceed the cost, as established by section 610.026, RSMo, of the:

(1) Cost to the community of time, equipment and personnel in the production of the information in a geographical information system or the production of the geographical information system; and

(2) Cost to the community of the creation, purchase, or other acquisition of the information in a geographical information system or of the geographical information system.

6. The provisions of this section shall not hinder the daily or routine collection of data from the geographical information system by real estate brokers and agents, title collectors, developers, surveyors, utility companies, banks, news media or mortgage companies, nor shall the provisions allow for the charging of fees for the collection of such data exceeding that allowed pursuant to section 610.026, RSMo. The provisions of this section, however, shall allow a community maintaining a geographical information system to license and establish costs for the use of the system's computer program and computer software.

7. A community distributing information used in a geographical information system or distributing a geographical information system shall not be liable for any damages which may arise from any error which may exist in the information or the geographical information system.

67.1922. 1. The governing body of any county containing any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles or the governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline may impose by order [a] **one or more sales [tax] taxes**, not to exceed one and one-half percent **in the aggregate**, on all retail sales made in such county which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the purpose of [promoting] **affecting any combination of** water quality, infrastructure [and], **or** tourism [through programs designed to affect the economic development of] **in** the county. The [tax] **taxes** authorized by this section shall be in addition to any and all other sales taxes allowed by law; except that no order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a municipal or state primary, general or special election, a proposal to authorize the governing body of the county to impose [a] **such** tax.

2. [The] **Each** ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) impose a countywide sales tax of (insert percent) for the purpose of [creating and implementing water quality, infrastructure and tourism programs affecting economic development in the county] **affecting** (**water quality, infrastructure, and tourism**)(**water quality and infrastructure**)(**water quality**

and tourism)(infrastructure and tourism)(water quality)(infrastructure)(tourism)(insert one)
as provided by law?

☐ Yes

☐ No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax authorized pursuant to this section unless and until the governing body shall again have submitted another proposal to authorize the governing body to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the county voting on such proposal.

67.1934. The governing body of the county, when presented with a petition, signed by at least twenty percent of the registered voters in the county that voted in the last gubernatorial election, calling for an election to repeal the tax shall submit the question to the voters using the same procedure by which the imposition of the tax was voted. The ballot of submission shall be in substantially the following form:

Shall County, Missouri, repeal the percent economic development sales tax for [promoting water quality, infrastructure and tourism] **affecting (water quality, infrastructure, and tourism programs)(water quality and infrastructure programs)(water quality and tourism programs)(infrastructure and tourism programs)(water quality programs)(infrastructure programs)(tourism programs)(insert one)** now in effect in the county?

☐ Yes

☐ No

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the county's indebtedness incurred pursuant to sections 67.1922 to 67.1940, whichever occurs later.

67.2535. Any charter county with a population of at least two hundred fifty thousand adjoining a charter county with a population of at least nine hundred thousand may conduct and pay for the monitoring of blasting operations, whether the blasting operation is located

in an unincorporated area of the county or within the limits of a village, town, city, or municipality located within the county.

71.140. 1. Every commission, board, committee, officer or other governing body of any city or town shall purchase and use only those materials, products, supplies, provisions and other needed articles produced, manufactured, compounded, made or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended and can be secured without additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

2. Every commission, board, committee, officer, or other governing body of any city or town may purchase and use materials, products, supplies, provisions, and other needed articles produced, manufactured, compounded, made, or grown within the state of Missouri, when they are found in marketable quantities in the state and are of a quality suited to the purpose intended and can be secured without more than ten percent additional cost over foreign products or products of other states; provided, however, that quality and fitness of articles shall be considered in purchasing or letting contracts for articles herein mentioned.

89.450. No owner, or agent of the owner, of any land located within the platting jurisdiction of any municipality, knowingly or with intent to defraud, may transfer, sell, agree to sell, or negotiate to sell that land by reference to or by other use of a plat of any purported subdivision of the land before the plat has been approved by the council or planning commission and recorded in the office of the appropriate county recorder **unless the owner or agent shall disclose in writing that such plat has not been approved by such council or planning commission and the sale is contingent upon the approval of such plat by such council or planning commission.** Any person violating the provisions of this section shall forfeit and pay to the municipality a penalty not to exceed three hundred dollars for each lot transferred or sold or agreed or negotiated to be sold; and the description by metes and bounds in the instrument of transfer or other document used in the process of selling or transferring shall not exempt the transaction from this penalty. A municipality may enjoin or vacate the transfer or sale or agreement by legal action, and may recover the penalty in such action.

94.270. 1. The mayor and board of aldermen shall have power and authority to regulate and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, hotels, public boardinghouses, billiard and pool tables and other tables, bowling alleys, lumber dealers, real estate agents, loan companies, loan agents, public buildings, public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public lecturers, public meetings, circuses and shows, for parades and exhibitions, moving picture shows, horse or cattle dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile agents, gas companies, insurance companies, insurance agents, express companies, and express agents, telegraph companies, light,

power and water companies, telephone companies, manufacturing and other corporations or institutions, automobile agencies, and dealers, public garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline filling stations, soft drink stands, ice cream stands, ice cream and soft drink stands combined, soda fountains, street railroad cars, omnibuses, drays, transfer and all other vehicles, traveling and auction stores, plumbers, and all other business, trades and avocations whatsoever, and fix the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and suppress ordinaries, money brokers, money changers, intelligence and employment offices and agencies, public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, tipping houses, and sales of unclaimed goods by express companies or common carriers, auto wrecking shops and junk dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others pursuing like occupations, with or without vehicles, and to prescribe their compensation; and to regulate, license and restrain runners for steamboats, cars, and public houses; and to license ferries, and to regulate the same and the landing thereof within the limits of the city, and to license and tax auto liveries, auto drays and jitneys.

2. Notwithstanding any other law to the contrary, no city of the fourth classification with more than eight hundred but less than nine hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of twenty-seven dollars per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection.

3. Notwithstanding any other law to the contrary, no city of the fourth classification with more than four thousand one hundred but less than four thousand two hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of thirteen dollars and fifty cents per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection.

4. Notwithstanding any other law to the contrary, no city of the fourth classification with more than fifty-one thousand three hundred and eighty but less than fifty-one thousand four hundred inhabitants and located in any county with a charter form of government and with more than two hundred eighty thousand but less than two hundred eighty-five thousand shall levy or collect a license fee on hotels or motels in an amount in excess of one thousand dollars per year. No hotel or motel in such city shall be required to pay a license fee in excess

of such amount, and any license fee in such city that exceeds the limitation of this subsection shall be automatically reduced to comply with this subsection.

5. Notwithstanding any other law to the contrary, no home rule city with more than ten thousand but less than ten thousand one hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of twelve thousand dollars per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitation of this subsection shall be automatically reduced to comply with this subsection.

6. Any city under subsections 2 to 5 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed one-eighth of one percent of such hotels' or motels' gross revenue.

7. The provisions of subsections 4, 5, and 6 of this section shall become effective on July 1, 2006.

99.1080. Sections 99.1080 to 99.1092 shall be known and may be cited as the "Downtown Revitalization Preservation Program".

99.1082. As used in sections 99.1080 to 99.1092, unless the context clearly requires otherwise, the following terms shall mean:

(1) "Baseline year", the calendar year prior to the adoption of an ordinance by the municipality approving a redevelopment project; provided, however, if local sales tax revenues or state sales tax revenues, from businesses other than any out-of-state business or businesses locating in the redevelopment project area, decrease in the redevelopment project area in the year following the year in which the ordinance approving a redevelopment project is approved by a municipality, the baseline year may, at the option of the municipality approving the redevelopment project, be the year following the year of the adoption of the ordinance approving the redevelopment project. When a redevelopment project area is located within a county for which public and individual assistance has been requested by the governor under Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for an emergency proclaimed by the governor under section 44.100, RSMo, due to a natural disaster of major proportions and the redevelopment project area is a central business district that sustained severe damage as a result of such natural disaster, as determined by the state emergency management agency, the baseline year may, at the option of the municipality approving the redevelopment project, be the calendar year in which the natural disaster occurred or the year following the year in which the natural disaster occurred, provided that the municipality adopts an ordinance approving the redevelopment project within one year after the occurrence of the natural disaster;

(2) "Blighted area", an area which, by reason of the predominance of defective or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements,

improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use;

(3) "Central business district", the area at or near the historic core that is locally known as the "downtown" of a municipality that has a median household income of sixty-two thousand dollars or less, according to the last decennial census. In addition, at least fifty percent of existing buildings in this area will have been built in excess of thirty-five years prior or vacant lots that had prior structures built in excess of thirty-five years prior to the adoption of the ordinance approving the redevelopment plan. The historical land use emphasis of a central business district prior to redevelopment will have been a mixed use of business, commercial, financial, transportation, government, and multifamily residential uses;

(4) "Conservation area", any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more, and such an area is not yet a blighted area but is detrimental to the public health, safety, morals, or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning;

(5) "Gambling establishment", an excursion gambling boat as defined in section 313.800, RSMo, and any related business facility including any real property improvements which are directly and solely related to such business facility, whose sole purpose is to provide goods or services to an excursion gambling boat and whose majority ownership interest is held by a person licensed to conduct gambling games on an excursion gambling boat or licensed to operate an excursion gambling boat as provided in sections 313.800 to 313.850, RSMo;

(6) "Local sales tax increment", at least fifty percent of the local sales tax revenue from taxes that are imposed by a municipality and its county, and that are generated by economic activities within a redevelopment area over the amount of such taxes generated by economic activities within such a redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area while financing under sections 99.1080 to 99.1092 remains in effect, but excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees, or special assessments. For redevelopment projects or redevelopment plans approved after August 28, 2005, if a retail establishment relocates within one year from one facility within the same county and the governing body of the municipality finds that the retail establishment is

a direct beneficiary of tax increment financing, then for the purposes of this subdivision, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes that are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the retail establishment in the calendar year prior to its relocation to the redevelopment area;

(7) "Local sales tax revenue", city sales tax revenues received under sections 94.500 to 94.550, RSMo, and county sales tax revenues received under sections 67.500 to 67.594, RSMo;

(8) "Major initiative", a development project within a central business district which promotes tourism, cultural activities, arts, entertainment, education, research, arenas, multipurpose facilities, libraries, ports, mass transit, museums, economic development, or conventions for the municipality, and where the capital investment within the redevelopment project area is:

(a) At least five million dollars for a project area within a city having a population of one hundred thousand to one hundred ninety nine thousand one hundred and ninety-nine inhabitants;

(b) At least one million dollars for a project area within a city having a population of fifty thousand to ninety-nine thousand nine hundred and ninety-nine inhabitants;

(c) At least five hundred thousand dollars for a project area within a city having a population of one to forty-nine thousand nine hundred and ninety-nine inhabitants;

(9) "Municipality", any city or county of this state having fewer than two hundred thousand inhabitants;

(10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by the municipality or authority, or other public entity authorized to issue such obligations under sections 99.1080 to 99.1092 to carry out a redevelopment project or to refund outstanding obligations;

(11) "Ordinance", an ordinance enacted by the governing body of any municipality;

(12) "Redevelopment area", an area designated by a municipality in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area or a conservation area, which area shall have the following characteristics:

(a) It can be renovated through one or more redevelopment projects;

(b) It is located in the central business district;

(c) The redevelopment area shall not exceed ten percent of the entire geographic area of the municipality.

Subject to the limitation set forth in this subdivision, the redevelopment area can be enlarged or modified as provided in section 99.1088;

(13) "Redevelopment plan", the comprehensive program of a municipality to reduce or eliminate those conditions which qualify a redevelopment area as a blighted area or a conservation area, and to thereby enhance the tax bases of the taxing districts which extend into the redevelopment area through the reimbursement, payment, or other financing of redevelopment project costs in accordance with sections 99.1080 to 99.1092 and through application for and administration of downtown revitalization preservation program financing under sections 99.1080 to 99.1092;

(14) "Redevelopment project", any redevelopment project within a redevelopment area which constitutes a major initiative in furtherance of the objectives of the redevelopment plan, and any such redevelopment project shall include a legal description of the area selected for such redevelopment project;

(15) "Redevelopment project area", the area located within a redevelopment area selected for a redevelopment project;

(16) "Redevelopment project costs", include such costs to the redevelopment plan or a redevelopment project, as applicable, which are expended on public property, buildings, or rights-of-ways for public purposes to provide infrastructure to support a redevelopment project, including facades. Such costs shall only be allowed as an initial expense which, to be recoverable, must be included in the costs of a redevelopment plan or redevelopment project, except in circumstances of plan amendments approved by the department of economic development. Such infrastructure costs include, but are not limited to, the following:

- (a) Costs of studies, appraisals, surveys, plans, and specifications;**
- (b) Professional service costs, including, but not limited to, architectural, engineering, legal, marketing, financial, planning, or special services;**
- (c) Property assembly costs, including, but not limited to, acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, and the clearing and grading of land;**
- (d) Costs of rehabilitation, reconstruction, repair, or remodeling of existing public buildings and fixtures;**
- (e) Costs of construction of public works or improvements;**
- (f) Financing costs, including, but not limited to, all necessary expenses related to the issuance of obligations issued to finance all or any portion of the infrastructure costs of one or more redevelopment projects, and which may include capitalized interest on any such obligations and reasonable reserves related to any such obligations;**
- (g) All or a portion of a taxing district's capital costs resulting from any redevelopment project necessarily incurred or to be incurred in furtherance of the objectives of the redevelopment plan, to the extent the municipality by written agreement accepts and approves such infrastructure costs;**

(h) Payments to taxing districts on a pro rata basis to partially reimburse taxes diverted by approval of a redevelopment project when all debt is retired;

(i) State government costs, including, but not limited to, the reasonable costs incurred by the department of economic development and the department of revenue in evaluating an application for and administering downtown revitalization preservation financing for a redevelopment project;

(17) "State sales tax increment", up to one-half of the incremental increase in the state sales tax revenue in the redevelopment project area provided the local taxing jurisdictions commit one-half of their local sales tax to paying for redevelopment project costs. The incremental increase shall be the amount by which the state sales tax revenue generated at the facility or within the redevelopment project area exceeds the state sales tax revenue generated at the facility or within the redevelopment project area in the baseline year. For redevelopment projects or redevelopment plans approved after August 28, 2005, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the retail establishment is a direct beneficiary of tax increment financing, then for the purposes of this subdivision, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes that are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the retail establishment in the calendar year prior to the relocation to the redevelopment area;

(18) "State sales tax revenues", the general revenue portion of state sales tax revenues received under section 144.020, RSMo, excluding sales taxes that are constitutionally dedicated, taxes deposited to the school district trust fund in accordance with section 144.701, RSMo, sales and use taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by law;

(19) "Taxing districts", any political subdivision of this state having the power to levy taxes;

(20) "Taxing district's capital costs", those costs of taxing districts for capital improvements that are found by the municipal governing bodies to be necessary and to directly result from a redevelopment project.

99.1086. 1. A redevelopment plan shall set forth in writing a general description of the program to be undertaken to accomplish the redevelopment projects and related objectives and shall include, but need not be limited to:

(1) The name, street and mailing address, and phone number of the mayor or chief executive officer of the municipality;

(2) The street address of the redevelopment site;

(3) The estimated redevelopment project costs;

(4) The anticipated sources of funds to pay such redevelopment project costs;

- (5) Evidence of the commitments to finance such redevelopment project costs;
- (6) The anticipated type and term of the sources of funds to pay such redevelopment project costs;
- (7) The anticipated type and terms of the obligations to be issued;
- (8) The general land uses to apply in the redevelopment area;
- (9) A list of other community and economic benefits to result from the project;
- (10) A list of all other public investments made or to be made by this state or units of local government to support infrastructure or other needs generated by the project for which the funding under sections 99.1080 to 99.1092 is being sought;
- (11) A certification by the chief officer of the applicant as to the accuracy of the redevelopment plan;
- (12) A study analyzing the revenues that are being displaced as a result of the project that otherwise would have occurred in the market area. The department of economic development shall have discretion to exempt smaller projects from this requirement;
- (13) An economic feasibility analysis including a pro forma financial statement indicating the return on investment that may be expected without public assistance. The financial statement shall detail any assumptions made including a pro forma statement analysis that demonstrates the amount of assistance required to bring the return into a range deemed attractive to private investors. That amount shall not exceed the estimated reimbursable project costs.

2. The redevelopment plan may be adopted by a municipality in reliance on findings that a reasonable person would believe:

- (1) The redevelopment area on the whole is a blighted area or a conservation area as determined by an independent third party. Such a finding shall include, but not be limited to, a detailed description of the factors that qualify the redevelopment area or project under this subsection;
- (2) The redevelopment area has not been subject to growth and redevelopment through investment by private enterprise or would not reasonably be anticipated to develop or continue to be developed without the implementation of one or more redevelopment projects and the adoption of local and state redevelopment financing;
- (3) The redevelopment plan conforms to the comprehensive plan for the redevelopment of the municipality as a whole;
- (4) The estimated dates, which shall not be more than twenty-five years from the adoption of the ordinance approving any redevelopment project, of the completion of such redevelopment project and retirement of obligations incurred to finance redevelopment project costs have been stated, provided that no ordinance approving a redevelopment project shall be adopted later than fifteen years from the adoption of the ordinance approving the redevelopment plan and provided that no property for a redevelopment project shall be

acquired by eminent domain later than ten years from the adoption of the ordinance approving such redevelopment plan;

(5) In the event any business or residence is to be relocated as a direct result of the implementation of the redevelopment plan, a plan has been developed for relocation assistance for businesses and residences; and

(6) The redevelopment plan does not include the initial redevelopment or redevelopment of any gambling establishment.

99.1088. 1. Prior to the adoption of the ordinance designating a redevelopment area, adopting a redevelopment plan, or approving a redevelopment project, the municipality or authority shall fix a time and place for a public hearing and notify each taxing district located wholly or partially within the boundaries of the proposed redevelopment area or redevelopment project area affected. Such notice shall comply with the provisions of subsection 2 of this section. At the public hearing any interested person or affected taxing district may file with the municipality or authority written objections to, or comments on, and may be heard orally in respect to any issues regarding the plan or issues embodied in the notice. The municipality or authority shall hear and consider all protests, objections, comments, and other evidence presented at the hearing. The hearing may be continued to another date without further notice other than a motion to be entered upon the minutes fixing the time and place of the subsequent hearing. Prior to the conclusion of the hearing, changes may be made in the redevelopment plan, redevelopment project, redevelopment area or redevelopment project area, provided that written notice of such changes is available at the public hearing. After the public hearing but prior to the adoption of an ordinance designating a redevelopment area, adopting a redevelopment plan or approving a redevelopment project, changes may be made to any such proposed redevelopment plan, redevelopment project, redevelopment area, or redevelopment project area without a further hearing, if such changes do not enlarge the exterior boundaries of the redevelopment area, and do not substantially affect the general land uses established in a redevelopment plan or redevelopment project, provided that notice of such changes shall be given by mail to each affected taxing district and by publication in a newspaper of general circulation in the redevelopment area or redevelopment project area, as applicable, not less than ten days prior to the adoption of the changes by ordinance. After the adoption of an ordinance designating the redevelopment area, adopting a redevelopment plan, approving a redevelopment project, or designating a redevelopment project area, no ordinance shall be adopted altering the exterior boundaries of the redevelopment area or a redevelopment project area affecting the general land uses established under the redevelopment plan or the general nature of a redevelopment project without holding a public hearing in accordance with this section. One public hearing may be held for the simultaneous consideration of a redevelopment area, redevelopment plan, redevelopment project, or redevelopment project area.

2. Notice of the public hearing required by this section shall be given by publication and mailing. Notice by publication shall be given by publication at least twice, the first publication to be not more than thirty days and the second publication to be not more than ten days prior to the hearing, in a newspaper of general circulation in the proposed redevelopment area or redevelopment project area, as applicable. Notice by mailing shall be given by depositing such notice in the United States mail by certified mail addressed to the person or persons in whose name the general taxes for the last preceding year were paid on each lot, block, tract, or parcel of land lying within the proposed redevelopment area or redevelopment project area, as applicable. Such notice shall be mailed not less than ten working days prior to the date set for the public hearing.

3. The notices issued under this section shall include the following:

- (1) The time and place of the public hearing;**
- (2) The general boundaries of the proposed redevelopment area or redevelopment project area, as applicable, by street location, where possible;**
- (3) A statement that all interested persons shall be given an opportunity to be heard at the public hearing;**
- (4) A description of the redevelopment plan and the proposed redevelopment projects and a location and time where the entire redevelopment plan or redevelopment projects proposed may be reviewed by any interested party;**
- (5) A statement that redevelopment financing involving tax revenues is being sought for the project and an estimate of the amount of local redevelopment financing that will be requested, if applicable; and**
- (6) Such other matters as the municipality or authority may deem appropriate.**

4. Not less than forty-five days prior to the date set for the public hearing, the municipality or authority shall give notice by mail as provided in subsection 2 of this section to all taxing districts whose taxes are affected in the redevelopment area or redevelopment project area, as applicable, and in addition to the other requirements under subsection 3 of this section, the notice shall include an invitation to each taxing district to submit comments to the municipality or authority concerning the subject matter of the hearing prior to the date of the hearing.

5. A copy of any and all hearing notices required by this section shall be submitted by the municipality or authority to the director of the department of economic development and the date such notices were mailed or published, as applicable.

99.1090. 1. A municipality shall submit an application to the department of economic development for review and determination as to approval of the disbursement of the project costs of one or more redevelopment projects from the downtown revitalization preservation fund. The department of economic development shall forward the application to the commissioner of the office of administration for approval. In no event shall any approval

authorize a disbursement of one or more redevelopment projects from the downtown revitalization preservation fund which exceeds the allowable amount of other net new revenues derived from the redevelopment area. An application submitted to the department of economic development shall contain the following, in addition to the items set forth in section 99.1086:

(1) An estimate that one hundred percent of the local sales tax increment deposited to the special allocation fund must and will be used to pay redevelopment project costs or obligations issued to finance redevelopment project costs to achieve the objectives of the redevelopment plan;

(2) Identification of the existing businesses located within the redevelopment project area and the redevelopment area;

(3) The aggregate baseline year amount of state sales tax revenues reported by existing businesses within the redevelopment project area. Provisions of section 32.057, RSMo, notwithstanding, municipalities will provide this information to the department of revenue for verification. The department of revenue will verify the information provided by the municipalities within forty-five days of receiving a request for such verification from a municipality;

(4) An estimate of the state sales tax increment within the redevelopment project area after redevelopment. The department of economic development shall have the discretion to exempt smaller projects from this requirement;

(5) An affidavit that is signed by the developer or developers attesting that the provision of subdivision (2) of subsection 2 of section 99.1086 has been met;

(6) The amounts and types of other net new revenues sought by the applicant to be disbursed from the downtown revitalization preservation fund over the term of the redevelopment plan;

(7) The methodologies and underlying assumptions used in determining the estimate of the state sales tax increment; and

(8) Any other information reasonably requested by the department of economic development.

2. The department of economic development shall make all reasonable efforts to process applications within a reasonable amount of time.

3. The department of economic development shall make a determination regarding the application for a certificate allowing disbursements from the downtown revitalization preservation fund and shall forward such determination to the commissioner of the office of administration. In no event shall the amount of disbursements from the downtown revitalization preservation fund approved for a project, in addition to any other state economic redevelopment funding or other state incentives, exceed the projected state benefit of the redevelopment project, as determined by the department of economic development

through a cost-benefit analysis. Any political subdivision located either wholly or partially within the redevelopment area shall be permitted to submit information to the department of economic development for consideration in its cost-benefit analysis. Upon approval of downtown revitalization preservation financing, a certificate of approval shall be issued by the department of economic development containing the terms and limitations of the disbursement.

4. At no time shall the annual amount of other net new revenues approved for disbursements from the downtown revitalization preservation fund exceed fifteen million dollars.

5. Redevelopment projects receiving disbursements from the downtown revitalization preservation fund shall be limited to receiving such disbursements for twenty-five years. The approved term notwithstanding, downtown revitalization preservation financing shall terminate when redevelopment financing for a redevelopment project is terminated by a municipality.

6. The municipality shall deposit payments received from the downtown revitalization preservation redevelopment fund in a separate segregated account for other net new revenues within the special allocation fund.

7. Redevelopment project costs may include, at the prerogative of the state, the portion of salaries and expenses of the department of economic development and the department of revenue reasonably allocable to each redevelopment project approved for disbursements from the downtown revitalization preservation fund for the ongoing administrative functions associated with such redevelopment project. Such amounts shall be recovered from new state revenues deposited into the downtown revitalization preservation fund created under section 99.1092.

8. A redevelopment project approved for downtown revitalization preservation financing shall not thereafter elect to receive tax increment financing under the real property tax increment allocation redevelopment act, sections 99.800 to 99.865, and continue to receive downtown revitalization financing under sections 99.1080 to 99.1092.

9. The department of economic development may establish the procedures and standards for the determination and approval of applications by the promulgation of rules and publish forms to implement the provisions of this section and section 99.1092.

10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section and section 99.1092 shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section, section 99.1092, and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly under chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule

are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2005, shall be invalid and void.

99.1092. 1. There is hereby established within the state treasury a special fund to be known as the "Downtown Revitalization Preservation Fund", to be administered by the department of economic development. Any unexpended balance and any interest in the fund at the end of the biennium shall be exempt from the provisions of section 33.080, RSMo, relating to the transfer of unexpended balances to the general revenue fund. The fund shall consist of:

- (1) The first fifteen million dollars of other net new revenues generated annually by the redevelopment projects;
- (2) Money received from costs charged under subsection 7 of section 99.1090; and
- (3) Gifts, contributions, grants, or bequests received from federal, private, or other sources.

2. Notwithstanding the provisions of section 144.700, RSMo, to the contrary, the department of revenue shall annually submit the first fifteen million dollars of other net new revenues generated by the redevelopment projects to the treasurer for deposit in the downtown revitalization preservation fund.

3. The department of economic development shall annually disburse funds from the downtown revitalization preservation fund in amounts determined under the certificates of approval for projects, providing that the amounts of other net new revenues generated from the redevelopment area have been verified and all of the conditions of sections 99.1080 to 99.1092 are met. If the revenues appropriated from the downtown revitalization preservation fund are not sufficient to equal the amounts determined to be disbursed under such certificates of approval, the department of economic development shall disburse the revenues on a pro rata basis to all such projects and other costs approved under section 99.1090.

4. In no event shall the amounts distributed to a project from the downtown revitalization preservation fund exceed the lesser of the amount of the certificates of approval for projects or the actual other net new revenues generated by the projects.

5. The department of economic development shall not disburse any moneys from the downtown revitalization preservation fund for any project which has not complied with the annual reporting requirements determined by the department of economic development.

6. Money in the downtown revitalization preservation fund may be spent for the reasonable and necessary costs associated with the administration of the program authorized under sections 99.1080 to 99.1092.

7. No municipality shall obligate or commit the expenditure of disbursements received from the downtown revitalization preservation fund prior to receiving a certificate of approval for the redevelopment project generating other net new revenues. In addition, no municipality

shall commence work on a redevelopment project prior to receiving a certificate of approval for the redevelopment project.

8. Taxpayers in any redevelopment area who are required to remit sales taxes under chapter 144, RSMo, shall provide additional information to the department of revenue in a form prescribed by the department by rule. Such information shall include, but shall not be limited to, information upon which other net new revenues can be calculated and sales tax generated in the redevelopment area by such taxpayer in the baseline year and during the time period related to the sales tax remittance.

9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2003, shall be invalid and void.

100.050. 1. Any municipality proposing to carry out a project for industrial development shall first, by majority vote of the governing body of the municipality, approve the plan for the project. The plan shall include the following information pertaining to the proposed project:

- (1) A description of the project;
- (2) An estimate of the cost of the project;
- (3) A statement of the source of funds to be expended for the project;
- (4) A statement of the terms upon which the facilities to be provided by the project are to be leased or otherwise disposed of by the municipality; and
- (5) Such other information necessary to meet the requirements of sections 100.010 to 100.200.

2. If the plan for the project is approved after August 28, 2003, and the project plan involves issuance of revenue bonds or involves conveyance of a fee interest in property to a municipality, the project plan shall additionally include the following information:

- (1) A statement identifying each school district, **junior college district**, county, or city affected by such project except property assessed by the state tax commission pursuant to chapters 151 and 153, RSMo;
- (2) The most recent equalized assessed valuation of the real property and personal property included in the project, and an estimate as to the equalized assessed valuation of real property and personal property included in the project after development;
- (3) An analysis of the costs and benefits of the project on each school district, **junior college district**, county, or city; and

(4) Identification of any payments in lieu of taxes expected to be made by any lessee of the project, and the disposition of any such payments by the municipality.

3. If the plan for the project is approved after August 28, 2003, any payments in lieu of taxes expected to be made by any lessee of the project shall be applied in accordance with this section. The lessee may reimburse the municipality for its actual costs of issuing the bonds and administering the plan. All amounts paid in excess of such actual costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer or other financial officer to each school district, **junior college district**, county, or city in proportion to the current ad valorem tax levy of each school district, **junior college district**, county, or city; **however, in any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants such amounts shall be disbursed by the municipality's treasurer or other financial officer to each taxing entity in proportion to the current ad valorem tax levy of each entity.**

100.059. 1. The governing body of any municipality proposing a project for industrial development which involves issuance of revenue bonds or involves conveyance of a fee interest in property to a municipality shall, not less than twenty days before approving the plan for a project as required by section 100.050, provide notice of the proposed project to the county in which the municipality is located and any school district that is a school district, **junior college district**, county, or city; **however, in any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants such notice shall be provided to all taxing entities in the county.** Such notice shall include the information required in section 100.050, shall state the date on which the governing body of the municipality will first consider approval of the plan, and shall invite such school districts, **junior college districts**, counties, or cities to submit comments to the governing body and the comments shall be fairly and duly considered.

2. Notwithstanding any other provisions of this section to the contrary, for purposes of determining the limitation on indebtedness of local government pursuant to section 26(b), article VI, Constitution of Missouri, the current equalized assessed value of the property in an area selected for redevelopment attributable to the increase above the total initial equalized assessed valuation shall be included in the value of taxable tangible property as shown on the last completed assessment for state or county purposes.

3. The county assessor shall include the current assessed value of all property within the school district, **junior college district**, county, or city in the aggregate valuation of assessed property entered upon the assessor's book and verified pursuant to section 137.245, RSMo, and such value shall be utilized for the purpose of the debt limitation on local government pursuant to section 26(b), article VI, Constitution of Missouri.

4. This section is applicable only if the plan for the project is approved after August 28, 2003.

110.130. 1. Subject to the provisions of section 110.030 the county commission of each county in this state, at the [May] **April** term, in [May] **April** 1997 and every fourth year thereafter, with an option to rebid in each odd-numbered year, shall receive proposals from banking corporations or associations at the county seat of the county which desire to be selected as the depositories of the funds of the county. For the purpose of letting the funds the county commission shall, by order of record, divide the funds into not less than two nor more than twelve equal parts, except that in counties of the first [class] **classification** not having a charter form of government, funds shall be divided in not less than two nor more than twenty equal parts, and the bids provided for in sections 110.140 and 110.150 may be for one or more of the parts.

2. Notice that such bids will be received shall be published by the clerk of the commission twenty days before the commencement of the term in some newspaper published in the county, and if no newspaper is published therein, then the notice shall be published at the door of the courthouse of the county. In counties operating under the township organization law of this state, township boards shall exercise the same powers and privileges with reference to township funds as are conferred in sections 110.130 to 110.260 upon county commissions with reference to county funds at the same time and manner, except that township funds shall not be divided but let as an entirety; and except, also, that in all cases of the letting of township funds, three notices, posted in three public places by the township clerk, will be a sufficient notice of such letting.

110.150. 1. The county commission, at noon on the first day of the [May] **April** term in 1997 and every second or fourth year thereafter, shall publicly open the bids, and cause each bid to be entered upon the records of the commission, and shall select as the depositories of all the public funds of every kind and description going into the hands of the county treasurer, and also all the public funds of every kind and description going into the hands of the ex officio collector in counties under township organization, the deposit of which is not otherwise provided for by law, the banking corporations or associations whose bids respectively made for one or more of the parts of the funds shall in the aggregate constitute the largest offer for the payment of interest per annum for the funds; but the commission may reject any and all bids.

2. The interest upon each fund shall be computed upon the daily balances with the depository, and shall be payable to the county treasurer monthly, who shall place the interest on the school funds to the credit of those funds respectively, the interest on all county hospital funds and hospital district funds to the credit of those funds, the interest on county health center funds to the credit of those funds, the interest on county library funds to the credit of those funds and the interest on all other funds to the credit of the county general fund; provided, that the interest on any funds collected by the collector of any county of the first [class] **classification** not having a charter form of government on behalf of any political subdivision or special district shall be credited to such political subdivision or special district.

3. The county clerk shall, in opening the bids, return the certified checks deposited with him to the banks whose bids are rejected, and on approval of the security of the successful bidders return the certified checks to the banks whose bids are accepted.

115.019. 1. Any group of registered voters from any county of the first [class] **classification** not having a board of election commissioners may circulate a petition for the formation of a board.

2. The petition shall be signed by the number of registered voters in the county equal to at least fifteen percent of the total votes cast in the county for governor at the last gubernatorial election.

3. Petitions proposing the formation of a board of election commissioners in any county of the first [class] **classification** shall be filed with the election authority of the county not later than 5:00 p.m. on the thirteenth Tuesday preceding a general election.

4. Each petition for the formation of a board of election commissioners shall consist of sheets of uniform size. The space for signatures on either side of a petition page shall be no larger than eight and one-half by fourteen inches, and each page shall contain signatures of registered voters from only one county. Each page of each petition for the formation of a board of election commissioners shall be in substantially the following form:

To the Honorable, county clerk of County:

We, the undersigned, citizens and registered voters of County, respectfully order that the following question be placed on the official ballot, for acceptance or rejection, at the next general election to be held on the day of,

"Should a board of election commissioners be established in County to assume responsibility for the registration of voters and the conduct of elections?";

and each for himself or herself says: I have personally signed this petition; I am a registered voter of the state of Missouri and County; my registered voting address and the name of the city, town or village in which I live are correctly written after my name.

CIRCULATOR'S AFFIDAVIT

STATE OF MISSOURI,

COUNTY OF

I,, a resident of the state of Missouri, being first duly sworn, say (print or type names of signers)

REGISTERED VOTING

NAME	DATE	ADDRESS	ZIP	CONGR	NAME
(Signature)	SIGNED	(Street)(City, Town or Village)	CODE	DIST.	Printed or Typed)

(Here follow numbered lines for signers)

signed this page of the foregoing petition, and each of them signed his or her name thereto in my presence; I believe that each has stated his or her name, registered voting address and city, town or village correctly, and that each signer is a registered voter of the state of Missouri and County.

.....

Signature of Affiant

(Person obtaining signatures)

.....

Address of Affiant

Subscribed and sworn to before me this day of, A.D.

.....

Signature of Notary

Notary Public (Seal)

My commission expires

If this form is followed substantially, it shall be sufficient, disregarding clerical and merely technical errors.

5. The validity of each petition filed pursuant to provisions of this section shall be determined in the manner provided for new party and independent candidate petitions in sections 115.333, 115.335 and 115.337.

6. Upon the filing of a valid petition for the formation of a board of election commissioners **or upon a majority vote of the county commission in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants**, it shall be the duty of the election authority to have the following question placed on the official ballot, in the same manner other questions are placed, at the next general election:

"Should a board of election commissioners be established in County to assume responsibility for the registration of voters and the conduct of elections?"

7. The votes for and against the question shall be counted and certified in the same manner as votes on other questions.

8. If the question is approved by a majority of the voters at the election, a board of election commissioners shall be appointed as provided in this subchapter and shall have the same rights and responsibilities provided by law for all boards of election commissioners.

9. Any person who is a registered voter of a county of the first [class] **classification** not having a board of election commissioners may sign a petition for the formation of a board in the

county. Any person who signs a name other than the person's own to any petition or knowingly signs the person's name more than once to the same petition or who knows the person is not a registered voter at the time of signing such petition, or any officer or person willfully violating any provision of this section shall be guilty of a class two election offense.

136.010. 1. The division of taxation and collection shall collect all taxes, licenses and fees payable to the state, except that county [and township] collectors **and collector-treasurers** shall collect the state tax on tangible property, which shall be transmitted promptly to the division of taxation and collection.

2. All money payable to the state, including gifts, escheats, penalties, federal funds, and money from every other source payable to the state shall be promptly transmitted to the division of taxation and collection; provided that all such money payable to the curators of the university of Missouri, except those funds required by law or by instrument granting the same to be paid into the seminary fund of the state, is excepted herefrom, and in the case of other state educational institutions there is excepted herefrom, gifts or trust funds from whatever source, appropriations, gifts or grants from the federal government, private organizations and individuals, funds for or from student activities, farm or housing activities, and other funds from which the whole or some part thereof may be liable to be repaid to the person contributing the same, and hospital fees. All of the above excepted funds shall be reported in detail quarterly to the governor and biennially to the general assembly.

3. The director of revenue in cooperation with the state treasurer shall develop a uniform system of summary reporting on income, expenditures and balances of the excepted funds in subsection 2 of this section, and for all other funds handled by state agencies, institutions or state officials in their official duties pursuant to any law or administrative practice but not deposited with the state treasurer. Such forms shall be made available to all agencies, institutions and officials responsible for such funds. Said agencies and officials shall annually file a complete summary report on the uniform forms provided by the director of revenue by August first for the fiscal period July first to June thirtieth just passed. These reports shall be compiled by the director of revenue for inclusion in the annual report of the state treasurer and director of revenue showing balances, income, expenditures, asset value and form of all assets held by the account.

136.160. All officers and others bound by law to pay money directly to the director of revenue, or the department of revenue shall exhibit their accounts and vouchers to the director of revenue on or before the thirty-first day of December, to be adjusted and settled, except the county [and township] collectors of revenue **and collector-treasurers**, who shall, immediately after their final settlement with the county commission on the first Monday in March in each year, exhibit their accounts and vouchers to the director of revenue for the amount due the state to be adjusted and settled.

137.071. Prior to setting its rates or rates as required by section 137.073, each taxing authority shall exclude from its total assessed valuation seventy-two percent of the total

amount of assessed value of business personal property that is subject of an appeal at the state tax commission or in a court of competent jurisdiction in this state. This exclusion shall only apply to the portion of the assessed value of business personal property that is disputed in the appeal, and shall not exclude any portion of the same property that is not disputed. If the taxing authority uses a multi-rate approach as provided in section 137.073, this exclusion shall be made from the personal property class. The state tax commission shall provide each taxing authority with the total assessed value of business personal property within the jurisdiction of such taxing authority for which an appeal is pending no later than August twentieth of each year. Whenever any appeal is resolved, whether by final adjudication or settlement, and the result of the appeal causes money to be paid to the taxing authority, the taxing authority shall not be required to make an additional adjustment to its rate or rates due to such payment once the deadline for setting its rates, as provided by this chapter, has passed in a taxable year, but shall adjust its rate or rates due to such payment in the next rate setting cycle to offset the payment in the next taxable year. For the purposes of this section, the term "business personal property", means tangible personal property which is used in a trade of business or used for production of income and which has a determinable life of longer than one year except that supplies used by a business shall also be considered business personal property, but shall not include livestock, farm machinery, property subject to the motor vehicle registration provisions of chapter 301, RSMo, property subject to the tables provided in section 137.078, or property assessed by the state tax commission under chapters 151, 153, and 155, RSMo, section 137.022, and sections 137.1000 to 137.1030.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan

to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this paragraph, the word "comparable" means that:

(a) Such sale was closed at a date relevant to the property valuation; and

(b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

2. Assessors in each county of this state and the city of St. Louis may send personal property assessment forms through the mail.

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percents of their true value in money:

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (6) of section 135.200, RSMo, twenty-five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

(1) For real property in subclass (1), nineteen percent;

(2) For real property in subclass (2), twelve percent; and

(3) For real property in subclass (3), thirty-two percent.

6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. A manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. A manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the

manufactured home has been converted to real property in compliance with section 700.111, RSMo, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax **or license** due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, **processor, or issuer** for its service. **A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.**

15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter form

of government with greater than one million inhabitants, and the provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective October 1, 2004, for all taxing jurisdictions in this state. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate [the separate rates for the three subclasses of real property and the aggregate class of personal property as required by section 137.073, provided that such political subdivision shall also provide a single blended rate, in accordance with the procedure for determining a blended rate for school districts in subdivision (1) of subsection 6 of section 137.073. Such blended rate shall be used for the portion of such political subdivision that is situated within any county that has opted out] **a single tax rate as in effect prior to the enactment of house bill number 1150 of the ninety-first general assembly, second regular session.** A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by this act, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

137.122. 1. As used in this section, the following terms mean:

(1) "Business personal property", tangible personal property which is used in a trade or business or used for production of income and which has a determinable life of longer than one year except that supplies used by a business shall also be considered business personal property, but shall not include livestock, farm machinery, grain and other agricultural crops in an unmanufactured condition, property subject to the motor vehicle registration provisions of chapter 301, RSMo, property assessed under section 137.078, or property assessed by the state tax commission under chapters 151, 153, and 155, RSMo, section 137.022, and sections 137.1000 to 137.1030;

(2) "Class life", the class life of property as set out in the federal Modified Accelerated Cost Recovery System life tables or their successors under the Internal Revenue Code as amended;

(3) "Economic or functional obsolescence", a loss in value of personal property above and beyond physical deterioration and age of the property. Such loss may be the result of economic or functional obsolescence or both;

(4) "Original cost", the price the current owner, the taxpayer, paid for the item without freight, installation, or sales or use tax; but including engineering and design fees specifically related to the purchase of an item. In the case of acquisition of items of personal property as part of an acquisition of an entity, the original cost shall be the historical cost of those assets remaining in place and in use and the placed in service date shall be the date of acquisition by the entity being acquired;

(5) "Placed in service", property is placed in service when it is ready and available for a specific use, whether in a business activity, an income-producing activity, a tax-exempt activity, or a personal activity. Even if the property is not being used, the property is in service when it is ready and available for its specific use;

(6) "Recovery period", the period over which the original cost of depreciable tangible personal property shall be depreciated for property tax purposes and shall be the same as the recovery period allowed for such property under the Internal Revenue Code.

2. To establish uniformity in the assessment of depreciable tangible personal property, each assessor shall use the standardized schedule of depreciation in this section to determine the assessed valuation of depreciable tangible personal property for the purpose of estimating the value of such property subject to taxation under this chapter.

3. For purposes of this section, and to estimate the value of depreciable tangible personal property for mass appraisal purposes, each assessor shall value depreciable tangible personal property by applying the class life and recovery period to the original cost of the property according to the following depreciation schedule. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the year of acquisition of the property, and the percentage shown for each succeeding year shall be the percentage of the original cost used for January first of the respective succeeding year as follows:

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00	85.00	89.29	92.50	95.00	96.25
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	5.00	24.99	42.88	56.81	69.25	76.18
5		10.00	30.63	48.07	62.32	70.46
6			18.38	39.33	56.09	65.18
7			10.00	30.59	50.19	60.29
8				21.85	44.29	55.77

9	15.00	38.38	51.31
10		32.48	46.85
11		26.57	42.38
12		20.67	37.92
13		15.00	33.46
14			29.00
15			24.54
16			20.08
17			20.00

Depreciable tangible personal property in all recovery periods shall continue in subsequent years to have the depreciation factor last listed in the appropriate column so long as it is owned or held by the taxpayer. The state tax commission shall study and analyze the values established by this method of assessment and in every odd-numbered year make recommendations to the joint committee on tax policy pertaining to any changes in this methodology, if any, that are warranted.

4. Such estimate of value determined under this section shall be presumed to be correct for the purpose of determining the true value in money of the depreciable tangible personal property, but such estimation may be disproved by substantial and persuasive evidence of the true value in money under any method determined by the state tax commission to be correct, including, but not limited to, an appraisal of the tangible personal property specifically utilizing generally accepted appraisal techniques, and contained in a narrative appraisal report in accordance with the Uniform Standards of Professional Appraisal Practice or by proof of economic or functional obsolescence or evidence of excessive physical deterioration. For purposes of appeal of the provisions of this section, the salvage or scrap value of depreciable tangible personal property may only be considered if the property is not in use as of the assessment date.

5. Values of business personal property and determinations of original costs established prior to January 2, 2006, shall not be affected by the enactment of this section. Property placed in service and assessed prior to the 2007 taxable year and continuing in service on or after January 1, 2007, shall be assessed as provided in this subsection. Notwithstanding the provisions of this section to the contrary, the value of an item of business personal property placed in service and assessed prior to the 2007 taxable year shall be the value of the item as established in the 2006 taxable year, subject to any adjustments afforded by administrative or judicial appeal, less one year's depreciation as provided in the table established in subsection 3 of this section. When making such items subject to the provisions of this section in taxable year 2007, in order to achieve a nearly revenue neutral outcome due to the enactment of this section for such items, the items' values shall be the original cost as

established prior to the enactment of this section and then depreciated using the table in subsection 3 of this section; provided that the number of years in service may be adjusted to reflect the depreciated value that most closely relates to the value established in taxable year 2006 less one year of depreciation in accordance with the table. Once this starting point is established, in subsequent taxable years the value shall continue to depreciate in accordance with the tables.

137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, **or whenever the assessor has insufficient information to assess any real property**, the assessor **or an employee of the assessor** shall [make out the list] **assess the property based upon a physical inspection**[, on the assessor's own view,] or on the best information the assessor can obtain; and for that purpose the assessor **or an employee of the assessor** shall have lawful right to enter into any lands and make any examination and search which may be necessary **to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when the assessor is entering because no list of taxable personal property has been given**, and may examine any person upon oath touching the same. **The assessor or an employee of the assessor shall not enter the interior of any structure on any real property as part of the inspection to assess such property without permission.** The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

[137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, the assessor shall make out the list, on the assessor's own view, or on the best information the assessor can obtain; and for that purpose the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary, and may examine any person upon oath touching the same. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately prior year, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.]

137.465. 1. It shall be the duty of the county clerk of each county in this state, that has or hereafter may adopt township organization, to [make out] annually **submit**, for the use of the

[township collector] **collector-treasurer** of each [township] **county**, correct lists of the property assessed, which lists shall be in alphabetical order, the names of the persons owing tax on personal property in [each collector's district] **the county**, the aggregate value of such property assessed to each person, and the amount of taxes due thereon.

2. [He] **The county clerk** shall also [make out] **submit** for the use of the [township collector] **collector-treasurer** an abstract of all real property which is assessed, in numerical order, which shall show the name or names, if known, of the person or persons to whom each tract or lot is assessed, and the value of each tract or lot, and the amount of taxes due thereon, which list shall be made out in strict conformity with the forms and instructions furnished by the state tax commission.

137.585. 1. In addition to other levies authorized by law, the township board of directors of any township in their discretion may levy an additional tax not exceeding thirty-five cents on each one hundred dollars assessed valuation in their township for road and bridge purposes. Such tax shall be levied by the township board, to be collected by the [township collector] **collector-treasurer** and turned into the county treasury, where it shall be known and designated as a special road and bridge fund.

2. The county commission of any such county may in its discretion order the county treasurer **or collector-treasurer** to retain an amount not to exceed five cents on the one hundred dollars assessed valuation out of such special road and bridge fund and to transfer the same to the county special road and bridge fund; and all of said taxes over the amount so ordered to be retained by the county shall be paid to the treasurers of the respective townships from which it came as soon as practicable after receipt of such funds, and shall be designated as a special road and bridge fund of such township and used by said townships only for road and bridge purposes, except that amounts collected within the boundaries of road districts formed in accordance with the provisions of sections 233.320 to 233.445, RSMo, shall be paid to the treasurers of such road districts; provided that the amount retained, if any, by the county shall be uniform as to all such townships levying and paying such tax into the county treasury; provided further, that the proceeds of such fund may be used in the discretion of the township board of directors in the construction and maintenance of roads and in improving and repairing any street in any incorporated city, town or village in the township, if said street shall form a part of a continuous highway of the township running through said city, town or village.

137.720. 1. A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750. The percentage shall be one-half of one percent for all counties of the first and second classification and cities not within a county and one percent for counties of the third and fourth classification.

2. For counties of the first classification, counties with a charter form of government, and any city not within a county, an additional one-eighth of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, and for counties of the second, third, and fourth classification, an additional one-quarter of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred thousand dollars in any year for any county of the first classification and any county with a charter form of government and fifty thousand dollars in any year for any county of the second, third, or fourth classification.

3. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section 137.750, every county shall provide from the county general revenue fund, an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund; **provided, however, that capital expenditures and equipment expenses shall be deducted from a year's contribution before computing the three-year average**, except that a lesser amount shall be acceptable if [unanimously] agreed upon by **at least two of the following:** the county assessor, the county governing body, and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund.

4. Four years following the effective date, the state tax commission shall conduct a study to determine the impact of increased fees on assessed valuation.

5. Any increase to the portion of property tax collections deposited into the county assessment funds provided for in subsection 2 of this section shall be disallowed in any year in which the state tax commission certifies an equivalent sales ratio for the county of less than or equal to thirty-one and two-thirds percent pursuant to the provisions of section 138.395, RSMo.

6. The provisions of subsections 2, 4, and 5 of this section shall expire on December 31, 2009.

139.040. [Taxes may be paid in any acceptable medium of exchange. State warrants shall be received in payment of state taxes. Jury certificates of the county shall be received in payment of county taxes. Past due bonds or coupons of any county, city, township, drainage district, levee district or school district shall be received in payment of any tax levied for the payment of bonds or coupons of the same issue, but not in payment of any tax levied for any other purpose. Any warrant, issued by any county or city, when presented by the legal holder thereof, shall be received in payment of any tax, license, assessment, fine, penalty or forfeiture existing against the holder and accruing to the county or city issuing the warrant; but no such warrant shall be received in payment of any tax unless it was issued during the year for which the tax was levied, or there is an excess of

revenue for the year in which the warrant was issued over and above the expenses of the county or city for that year.] **A county or city collector, or other collection authority charged with the duty of tax or license collection is authorized but not obligated to accept cash, personal check, business check, money order, credit card, or electronic transfers of funds for any tax or license payable to the county. The collection authority may refuse to accept any medium of exchange at the discretion of the collection authority. Refusal by the collection authority to accept alternative means of payment beyond those approved by the collection authority shall not relieve an obligor of the obligor's tax or license obligation nor shall it delay the levy of interest and penalty on any overdue unpaid tax or license obligation pending submission of a form or payment approved by the collection authority.**

139.055. Any county may accept payment by credit card or [automatic bank] **electronic transfers of funds for any tax or license payable to the county.** A county collector shall not be required to accept payment by credit card if the credit card **bank, processor, or** issuer would charge the county a fee for such payment. However, a county may accept payment by credit card and charge the person making such payment by credit card a fee equal to the fee charged the county by the credit card **bank, processor,** issuer for such payment. **A county may accept payment by electronic transfer of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.**

139.120. 1. The collector **or collector-treasurer in a county having township organization** shall diligently endeavor and use all lawful means to collect all taxes which they are required to collect in their respective counties, and to that end they shall have the power to seize and sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels are or may be required to be seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands or personal property; provided, that no such seizure or sale for taxes shall be made until after the first day of October of each year, and the collector **or collector-treasurer** shall not receive a credit for delinquent taxes until [he] **the collector or collector-treasurer** shall have made affidavit that [he] **the collector or collector-treasurer** has been unable to find any personal property out of which to make the taxes in each case so returned delinquent; but no such seizure and sale of goods shall be made until the collector **or collector-treasurer** has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen years of age.

2. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent; provided further, that when any person owing personal tax removes from one county in this state to another, it shall be the duty of the county collector, or [township collector] **collector-treasurer** as the case may be, of the county from which such person shall move, to send a tax bill to the sheriff of the county into which such person may

be found, and on receipt of the same by said sheriff, it shall be [his] **the collector's or the collector-treasurer's** duty to proceed to collect said tax bill in like manner as provided by law for the collection of personal tax, for which [he] **the collector or the collector-treasurer** shall be allowed the same compensation as provided by law in the collection of executions. It shall be the duty of the sheriff in such case to make due return to the collector **or collector-treasurer** of the county from whence said tax bill was issued, with the money collected thereon.

139.350. Every [ex officio township collector] **collector-treasurer in a county having a township organization**, upon receiving the tax book and warrant from the county clerk, shall proceed in the following manner to collect the same; and [he] **the collector-treasurer** shall mail to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. [Collectors] **Collector-treasurers** shall also mail tax receipts for all the taxes received by mail.

139.400. If the [township collector] **collector-treasurer in any county that has adopted township organization** shall be unable to collect any taxes charged in the tax list, by reason of the removal or insolvency of the person to whom such tax may be charged, or on account of any error in the tax list, [he] **the collector-treasurer** shall deliver to the county [treasurer] **clerk** his **or her** tax book, and shall [make out] **submit** and file with said [treasurer] **clerk**, at the time of his **or her** settlement, a statement in writing, setting forth the name of the person charged with such tax, the value of the property, and the amount of tax so charged and the cause of the delinquency, and shall make oath before the county clerk, or some associate circuit judge, that the facts stated in such statement are true and correct, and that the sums mentioned therein remain unpaid, and that [he] **the collector-treasurer** used due diligence to collect the same, which oath or affidavit shall be signed by the [township collector] **collector-treasurer**; and upon filing said statement, the county [treasurer] **clerk** shall allow the [township collector] **collector-treasurer** credit for the amount of taxes therein stated, and shall apportion and credit the same on the several funds for which such tax was charged; and when [he] **the collector-treasurer** makes settlement with the county commission, such statement shall be a sufficient voucher to entitle [him] **the collector-treasurer** to credit for the amount therein stated; but in no case shall any [township collector] **collector-treasurer, county clerk**, or county treasurer, be entitled to abatement on the resident tax list until the statement and affidavit aforesaid are filed as required by this chapter.

139.420. 1. The [township collector of each township] **collector-treasurer of any county that has adopted township organization**, at the term of the county commission to be held on the first Monday in March of each year, shall make a final settlement of [his] **the collector-treasurer's** accounts with the county commission for state, county, school and township taxes; produce receipts from the proper officers for all school and township taxes collected by [him, less his commission] **the collector-treasurer's**; pay over to the county [treasurer and ex officio collector] **treasury** all moneys remaining in his **or her** hands, collected by [him] **the collector-treasurer** on state and

county taxes; make his **or her** return of all delinquent or unpaid taxes, as required by law, and make oath before the commission that [he] **the collector-treasurer** has exhausted all the remedies required by law for the collection of such taxes.

2. On or before the twentieth day of March in each year, [he] **the collector-treasurer** shall make a final settlement with the township board.

3. If any [township collector] **collector-treasurer** shall fail or refuse to make the settlement required by this section, or shall fail or refuse to pay over the state and county taxes, as provided in this section, the county commission shall attach [him] **the collector-treasurer** until [he] **the collector-treasurer** shall make such settlement of his **or her** accounts or pay over the money found due from [him] **the collector-treasurer**; and the commission shall cause the clerk thereof to notify the director of revenue and the prosecuting attorney of the county at once of the failure of such [township collector] **collector-treasurer** to settle his **or her** accounts, or pay over the money found due from [him] **the collector-treasurer**, and the director of revenue and the prosecuting attorney shall proceed against such collector in the manner provided in section 139.440, and such collector shall be liable to the penalties provided in section 139.440.

139.430. 1. The [township collector] **collector-treasurer in any county that has a township organization**, on or before the [fifth] **tenth** day of each month, shall make and file in the office of the county clerk a statement showing the amount of taxes collected by [him] **the collector-treasurer** for all purposes during the preceding month, which statement shall be sworn to by such [township collector] **collector-treasurer** before the county clerk, or some other officer authorized to administer oaths.

2. On or before the tenth day in each month, the [township collector, after deducting his commissions,] **collector-treasurer** shall pay over to the county [treasurer and ex officio collector] **treasury** all state and county taxes collected by [him] **the collector-treasurer** during the preceding month, as shown by the statement required by this section, and take duplicate receipts therefor, one of which [he] **the collector-treasurer** shall retain and the other [he] **the collector-treasurer** shall file with the county clerk; and the county clerk shall charge the [treasurer] **collector-treasurer** with the amounts so receipted for, to be accounted for at the annual settlement.

3. The [township collector] **collector-treasurer**, in like manner, on or before the twentieth day of each month, shall pay over to the township trustee and ex officio treasurer [after deducting his commission] all township taxes and funds of every kind belonging to the township, collected by [him] **the collector-treasurer** during the preceding month, and take duplicate receipts therefor, one of which [he] **the collector-treasurer** shall retain and the other [he] **the collector-treasurer** shall deposit with the township clerk, who shall charge the township trustee and ex officio treasurer with the amount so receipted.

[4. The township collector shall receive a commission of two and one-half percent on the first forty thousand dollars collected; one percent on the next forty thousand dollars collected; and three-fourths of one percent on the remainder of all moneys collected by him.]

139.440. 1. If any [township collector] **collector-treasurer** shall fail or refuse to file the statement required by section 139.430, or, having filed such statement, shall neglect or refuse to pay over to the county [treasurer and ex officio collector] **treasury** the state and county taxes collected by him **or her** during the preceding month, as shown by such statement, the county clerk, immediately after such default, and not later than the fifteenth day of the month in which such statement was or should have been made, shall certify such fact to the director of revenue and the prosecuting attorney of the county; and the director of revenue and the prosecuting attorney shall proceed against such defaulting [township collector] **collector-treasurer** in the same manner as is provided by section 139.270 for proceeding against defaulting county collectors [and ex officio county collectors,] and the [township collector] **collector-treasurer** shall [forfeit his commission] on all moneys collected and wrongfully withheld, [and otherwise] be liable to all the penalties imposed by section 139.270.

2. The county clerk shall certify a copy of such monthly statement to the director of revenue within the time prescribed for certifying the statements of the county collectors and [ex officio collectors] **collector-treasurers**.

139.450. The [ex officio collector] **collector-treasurer** shall include in his **or her** monthly statement all such sums collected for the preceding month [as may have been paid to him by the township collectors up to the time of making his monthly statement,] which have not been included in any previous statements, and shall include in [his] **the collector-treasurer's** annual settlement, as provided in this chapter and in the general revenue law, the whole amount of taxes collected [by the several township collectors of his county] as shown by the annual settlements [of the township collectors] with the county commission as provided in section 139.420.

139.460. 1. The [township collector] **collector-treasurer** shall be required to draw or procure a plat of each school district or fractional part thereof in [his township] **the collector-treasurer's county**, and shall keep a true and correct account of all school moneys collected by him **or her** in each school district or fractional part thereof; and when said collector pays the moneys so collected by him **or her** to the township treasurer **or school district treasurer**, he **or she** shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he **or she** shall retain, and file the other with the township clerk.

2. As soon as the school funds are apportioned, the township treasurer shall apply to the county [treasurer] **collector-treasurer** for the school moneys belonging to each school district or fractional part thereof, in his **or her** township, and the county [treasurer] **collector-treasurer** shall pay over to him **or her** all of said school money, taking duplicate receipts therefor, one of which he **or she** shall file with the township clerk **and one of which shall be retained**.

3. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his **or her** township.

4. When any school district is divided by township or county lines, the district shall be considered in the township or county in which the schoolhouse is located, and the township treasurer

holding any money belonging to fractional parts of districts in which no schoolhouse is located shall pay over all such money to the township treasurer of the township in which the fractional part of the district having the schoolhouse is located, taking duplicate receipts therefor, one of which shall be filed with the township clerk, and the township treasurer shall settle annually with the township board on or before the twentieth day of March in each year.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes **or neighborhood improvement district special assessments** are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes **or unpaid special assessments** as provided for in this chapter [on the fourth Monday in August of] each year **on a day in August, such date to be specified by the county collector no later than July fifteenth in the year in which the sale is to be held.**

2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes **or special assessments** without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes **or unpaid special assessments**, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor.

3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes **or unpaid special assessments as provided in section 67.469, RSMo**, together with penalty, interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant to this chapter **or unpaid special assessments as provided in section 67.469, RSMo**, relating to the collection of delinquent and back taxes **and unpaid special assessments** and providing for foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings therefor shall be commenced within three years after delinquency of such taxes **and unpaid special assessments**, and any sale held pursuant to initial proceedings commenced within such period of three years shall be deemed to have been in compliance with the provisions of said law insofar as the time at which such sales are to be had is specified therein; provided further, that in suits or actions to collect delinquent drainage and/or levee assessments on real estate such suits or actions shall be commenced within three years after delinquency, otherwise no suit or action therefor shall be commenced, had or maintained, except that the three-year limitation described in this subsection shall not be applicable if any written instrument conveys any real estate having a tax-exempt status, if such instrument causes such real estate to again become taxable real property and if such instrument has not been recorded in the office of the recorder in the county in which the real estate has been situated. Such three-year limitation shall only be applicable once the recording of the title has occurred.

2. In order to enable county and city collectors to be able to collect delinquent and back taxes **and unpaid special assessments**, the county auditor in all counties having a county auditor shall annually audit and list all delinquent and back taxes **and unpaid special assessments** and provide a copy of such audit and list to the county collector and to the governing body of the county. A copy of the audit and list may be provided to city collectors within the county at the discretion of the county collector.

140.170. 1. Except for lands described in subsection 7 of this section, the county collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation published in the county, for three consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least fifteen days prior to [the fourth Monday in August] **the date in August specified by the county collector pursuant to the authority of section 140.150.**

2. In addition to the names of all record owners or the names of all owners appearing on the land tax book it is only necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

3. To the list shall be attached and in like manner printed and published a notice of said lands and lots stating that said land and lots will be sold at public auction to discharge the taxes, penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such county, on [the fourth Monday in August next thereafter,] **the date in August specified by the county collector pursuant to the authority of section 140.150** commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered.

4. The county collector, on or before the day of sale, shall insert at the foot of the list on [his] **the collector's** record a copy of the notice and certify on [his] **the collector's** record immediately following the notice the name of the newspaper of the county in which the notice was printed and published and the dates of insertions thereof in the newspaper.

5. The expense of such printing shall be paid out of the county treasury and shall not exceed the rate provided for in chapter 493, RSMo, relating to legal publications, notices and advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in the list.

6. The county collector shall cause the affidavit of the printer, editor or publisher of the newspaper in which the list of delinquent lands and notice of sale was published, as provided by section 493.060, RSMo, with the list and notice attached, to be recorded in the office of the recorder of deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

7. The county collector may have a separate list of such lands, without legal descriptions or the names of the record owners, printed in a newspaper of general circulation published in such county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

(1) Has an assessed value of five hundred dollars or less and has been advertised previously;

or

(2) Is a lot in a development of twenty or more lots and such lot has an assessed value of five hundred dollars or less.

The notice shall state that legal descriptions and the names of the record owners of such lands shall be posted at any county courthouse within the county and the office of the county collector.

165.071. 1. At least once in every month the county collector in all counties of the first and second [classes] **classifications** and the [township collector] **collector-treasurer** in counties having township organization shall pay over to the treasurer of the school board of all seven-director districts all moneys received and collected by [him] **the collector-treasurer** to which the board is entitled and take duplicate receipts from the treasurer, one of which [he] **the collector-treasurer** shall file with the secretary of the school board and the other [he] **the collector-treasurer** shall file in his **or her** settlement with the county commission.

2. The county collector in counties of the third and fourth [classes] **classification**, except in counties under township organization, shall pay over to the county treasurer at least once in every month all moneys received and collected by [him] **the county collector** which are due each school district and shall take duplicate receipts therefor, one of which [he] **the county collector** shall file in his **or her** settlement with the county commission. The county treasurer in such counties shall pay over to the treasurer of the school board of seven-director districts, at least once in every month, all moneys so received by [him] **the county treasurer** to which the board is entitled. Upon payment [he] **the county treasurer** shall take duplicate receipts from the treasurer of the school board, one of which [he] **the county treasurer** shall file with the secretary of the school board, and the other he shall file in his **or her** settlement with the county commission.

190.010. 1. An ambulance district may be created, incorporated and managed as provided in sections 190.001 to 190.090 and may exercise the powers herein granted or necessarily implied. **Notwithstanding the provisions of subsection 2 of section 190.015**, an ambulance district may include municipalities or territory not in municipalities or both or territory in one or more counties; except, that the provisions of sections 190.001 to 190.090 are not effective in counties having a population of more than four hundred thousand inhabitants at the time the ambulance district is formed. The territory contained within the corporate limits of an existing ambulance district shall not be incorporated in another ambulance district. **The territory contained within the corporate limits of an ambulance district shall not be required to be contiguous, but shall be located within a five-mile radius of other territory contained within the corporate limits of the ambulance district.** Ambulance districts created and still operating before August 1, 1998, in counties of less than four hundred thousand population are authorized to continue operation subject to sections 190.001 to 190.090 if the population of the county within the ambulance district exceeds four hundred thousand after August 1, 1998.

2. When an ambulance district is organized it shall be a body corporate and a political subdivision of the state and shall be known as "..... Ambulance District", and in that name may

sue and be sued, levy and collect taxes within the limitations of sections 190.001 to 190.090 and the constitution and issue bonds as provided in sections 190.001 to 190.090.

190.015. **1.** Whenever the creation of an ambulance district is desired, a number of voters residing in the proposed district equal to ten percent of the vote cast for governor in the proposed district in the next preceding gubernatorial election may file with the county clerk in which the territory or the greater part thereof is situated a petition requesting the creation thereof. In case the proposed district [which shall be contiguous] is situated in two or more counties, the petition shall be filed in the office of the county clerk of the county in which the greater part of the area is situated, and the commissioners of the county commission of the county shall set the petition for public hearing. The petition shall set forth:

- (1) A description of the territory to be embraced in the proposed district;
- (2) The names of the municipalities located within the area;
- (3) The name of the proposed district;
- (4) The population of the district which shall not be less than two thousand inhabitants;
- (5) The assessed valuation of the area, which shall not be less than ten million dollars; and
- (6) A request that the question be submitted to the voters residing within the limits of the proposed ambulance district whether they will establish an ambulance district pursuant to the provisions of sections 190.001 to 190.090 to be known as "..... Ambulance District" for the purpose of establishing and maintaining an ambulance service.

2. In any county with a charter form of government and with more than one million inhabitants, fire protection districts created under chapter 321, RSMo, may choose to create an ambulance district if the board of each participating district, by a majority vote, approves the formation of such a district and participating fire protection districts are contiguous.

190.090. **1.** Two or more organized ambulance districts may consolidate into one ambulance district[, if the territory of the consolidated district is contiguous,] by following the procedures set forth in this section.

2. If the consolidation of existing ambulance districts is desired, a number of voters residing in an existing ambulance district equal to ten percent of the vote cast for governor in the existing district in the next preceding gubernatorial election may file with the county clerk in which the territory or greater part of the proposed consolidated district is situated a petition requesting the consolidation of two or more existing ambulance districts.

3. The petition shall be in the following form:

We, the undersigned voters of the ambulance district do hereby petition that existing ambulance districts be consolidated into one consolidated ambulance district.

4. An alternative procedure of consolidation may be followed, if the board of directors of the existing ambulance districts pass a resolution in the following form:

Be it resolved by the board of directors of the ambulance district that the ambulance districts be consolidated into one consolidated ambulance district.

5. Upon the filing of a petition, or a resolution, with the county clerk from each of the ambulance districts proposed to be consolidated, the county clerk shall present the petition or resolution to the commissioners of the county commission having jurisdiction who shall thereupon order the submission of the question to the voters of the districts. The filing of each of the petitions in the ambulance districts shall have occurred within a continuous twelve-month period.

6. The notice shall set forth the names of the existing ambulance districts to be included in the consolidated district.

7. The question shall be submitted in substantially the following form:

Shall the existing ambulance districts be consolidated into one ambulance district?

8. If the county commission having jurisdiction finds that the question to consolidate the districts received a majority of the votes cast, the commission shall make and enter its order declaring that the proposition passed.

9. Within thirty days after the district has been declared consolidated, the county commission shall divide the district into six election districts and shall order an election to be held and conducted as provided in section 190.050 for the election of directors.

10. Within thirty days after the election of the initial board of directors of the district, the directors shall meet and the time and place of the first meeting of the board shall be designated by the county commission. At the first meeting the newly elected board of directors shall choose a name for the consolidated district and shall notify the clerk of the county commission of each county within which the consolidated district is located of the name of the consolidated district.

11. On the thirtieth day following the election of the board of directors, the existing ambulance districts shall cease to exist and the consolidated district shall assume all of the powers and duties exercised by those districts. All assets and obligations of the existing ambulance districts shall become assets and obligations of the consolidated district.

198.345. Nothing in sections 198.200 to 198.350 shall prohibit a nursing home district from establishing and maintaining assisted living facilities in any county of the third classification without a township form of government and with more than twenty-eight thousand two hundred but fewer than twenty-eight thousand three hundred inhabitants or any county of the third classification without a township form of government and with more than nine thousand five hundred fifty but fewer than nine thousand six hundred fifty inhabitants. For purposes of this section, "assisted living facility" shall mean any premises developed as a social model environment which is utilized by its owner, operator, or manager to provide no fewer services than accommodation, board, and meals to three or more residents who are not related within the fourth degree of consanguinity or affinity to the owner, operator, or manager of the facility, and who are not in need of skilled health care in a medical model environment.

205.010. Any county, subject to the provisions of the Constitution of the state of Missouri, may establish, maintain, manage and operate a public health center in the following manner:

Whenever the county commission shall be presented with a petition signed by at least ten percent or more of the voters of the county, as determined by the number of votes cast for governor at the preceding general election, asking that an annual tax not in excess of forty cents on each one hundred dollars of the assessed valuation of property in the county, be levied for the establishment, maintenance, management and operation of a county health center and the maintenance of the personnel required for operation of the health center, **or by majority vote of the county commission in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants, or by majority vote of the county commission in any county of the third classification without a township form of government and with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants,** the county commission shall submit the question to the voters of the county at an election.

210.860. 1. The governing body of any county or city not within a county may, after voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one hundred dollars of assessed valuation on taxable property in the county for the purpose of providing counseling, family support, and temporary residential services to persons eighteen years of age or less **and those services described in section 210.861.** The question shall be submitted to the qualified voters of the county or city not within a county at a county or state general, primary or special election upon the motion of the governing body of the county or city not within a county or upon the petition of eight percent of the qualified voters of the county determined on the basis of the number of votes cast for governor in such county or city not within a county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city not within a county shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County (City) be authorized to levy a tax of cents on each one hundred dollars of assessed valuation on taxable property in the county (city) for the purpose of establishing a community children's services fund for purposes of providing funds for counseling and related services to children and youth in the county (city) eighteen years of age or less and services which will promote healthy lifestyles among children and youth and strengthen families?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county or city not within a county and a majority of such voters are in favor of such a tax, and not otherwise.

2. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury **or, in a city not within a county, to the board established by law to administer such fund** to the credit of a special "Community Children's Services Fund" **to accomplish the purposes set out herein and shall be used for no other purpose**. Such fund shall be administered by **and expended only upon approval by** a board of directors, established pursuant to section 210.861.

210.861. 1. When the tax prescribed by section 210.860 or section 67.1775, RSMo, is established, the governing body of the **city or** county shall appoint a board of directors consisting of nine members, who shall be residents of the **city or** county. All board members shall be appointed to serve for a term of three years, except that of the first board appointed, three members shall be appointed for one-year terms, three members for two-year terms and three members for three-year terms. Board members may be reappointed. In a city not within a county, or any county of the first classification with a charter form of government with a population not less than nine hundred thousand inhabitants, or any county of the first classification with a charter form of government with a population not less than two hundred thousand inhabitants and not more than six hundred thousand inhabitants, or any noncharter county of the first classification with a population not less than one hundred seventy thousand and not more than two hundred thousand inhabitants, or any noncharter county of the first classification with a population not less than eighty thousand and not more than eighty-three thousand inhabitants, or any third classification county with a population not less than twenty-eight thousand and not more than thirty thousand inhabitants, or any county of the third classification with a population not less than nineteen thousand five hundred and not more than twenty thousand inhabitants the members of the community mental health board of trustees appointed pursuant to the provisions of sections 205.975 to 205.990, RSMo, shall be the board members for the community children's services fund. The directors shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses.

2. The board shall elect a chairman, vice chairman, treasurer, and such other officers as it deems necessary for its membership. Before taking office, the treasurer shall furnish a surety bond, in an amount to be determined and in a form to be approved by the board, for the faithful performance of his **or her** duties and faithful accounting of all moneys that may come into his **or her** hands. The treasurer shall enter into the surety bond with a surety company authorized to do business in Missouri, and the cost of such bond shall be paid by the board of directors. The board shall administer **and expend** all funds generated pursuant to section 210.860 or section 67.1775, RSMo, in a manner consistent with this section.

3. The board may contract with public or not-for-profit agencies licensed or certified where appropriate to provide qualified services and may place conditions on the use of such funds. The board shall reserve the right to audit the expenditure of any and all funds. The board and any agency with which the board contracts may establish eligibility standards for the use of such funds and the receipt of services. No member of the board shall serve on the governing body, have any financial

interest in, or be employed by any agency which is a recipient of funds generated pursuant to section 210.860 or section 67.1775, RSMo.

4. Revenues collected and deposited in the community children's services fund may be expended for the purchase of the following services:

(1) Up to thirty days of temporary shelter for abused, neglected, runaway, homeless or emotionally disturbed youth; respite care services; and services to unwed mothers;

(2) Outpatient chemical dependency and psychiatric treatment programs; counseling and related services as a part of transitional living programs; home-based and community-based family intervention programs; unmarried parent services; crisis intervention services, inclusive of telephone hotlines; and prevention programs which promote healthy lifestyles among children and youth and strengthen families;

(3) Individual, group, or family professional counseling and therapy services; psychological evaluations; and mental health screenings.

5. Revenues collected and deposited in the community children's services fund may not be expended for inpatient medical, psychiatric, and chemical dependency services, or for transportation services.

215.246. The commission shall not award grants or loans to any home rule city with more than four hundred thousand inhabitants and located in more than one county unless the governing body of such city has implemented oversight procedures to review expenditures and development plans for all housing contracts in excess of seventy-five thousand dollars.

233.295. 1. Whenever a petition, signed by the owners of a majority of the acres of land, within a road district organized under the provisions of sections 233.170 to 233.315 shall be filed with the county commission of any county in which such district is situated, setting forth the name of the district and the number of acres owned by each signer of such petition and the whole number of acres in such district, the county commission shall have power, if in its opinion the public good will be thereby advanced, to disincorporate such road district. No such road district shall be disincorporated until notice is published in at least one newspaper of general circulation in the county where the district is situated for four weeks successively prior to the hearing of such petition.

2. In any county with a population of at least thirty-two thousand inhabitants which adjoins a county of the first classification which contains a city with a population of one hundred thousand or more inhabitants that adjoins no other county of the first classification, whenever a petition signed by at least fifty registered voters residing within the district organized under the provisions of sections 233.170 to 233.315 is filed with the county clerk of the county in which the district is situated, setting forth the name of the district and requesting the disincorporation of such district, the county clerk shall certify for election the following question to be voted upon by the eligible voters of the district:

Shall the..... incorporated road district organized under the provisions of sections 233.170 to 233.315, RSMo, be dissolved?

☐ YES

☐ NO

If a majority of the persons voting on the question are in favor of the proposition, then the county commission shall disincorporate the road district.

3. The petition filed pursuant to subsection 2 of this section shall be submitted to the clerk of the county no later than eight weeks prior to the next countywide election at which the question will be voted upon.

4. Notwithstanding other provisions of this section to the contrary, in any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.

5. Notwithstanding other provisions of this section to the contrary, in any county of the third classification without a township form of government and with more than thirty-four thousand but fewer than thirty-four thousand one hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.

6. Notwithstanding other provisions of this section to the contrary, in any county of the second classification with more than fifty-four thousand two hundred but fewer than fifty-four thousand three hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the

disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.

242.560. 1. In counties where the provisions of chapter 65, RSMo, are, or may hereafter be in force, the secretary of the board of supervisors shall extend all drainage taxes under the provisions of sections 242.010 to 242.690 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the [township collectors of such townships] **collector-treasurer** at the same time and in the same manner as provided for county collectors.

2. Such taxes shall be collected by such [township collectors] **collector-treasurer** at the same time and in the same manner as state and county taxes are collected, and each [township collector] **collector-treasurer** shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under said sections, and shall be subject to the same penalties and liabilities. Such [township collectors] **collector-treasurer** shall make due return of such tax books under oath in the same manner as required of county collectors.

3. The delinquent drainage taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes, who shall collect such delinquent drainage taxes at the same time and in the same manner as is herein provided for the collection of the delinquent drainage taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over the said taxes to the treasurer of the drainage district as is provided for county collectors under sections 242.010 to 242.690, and shall be subject to the same penalties and liabilities.

4. All township drainage tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax shall be instituted and prosecuted in the same manner provided by said sections, except such suits shall be instituted by the drainage district on tax bills duly made out and certified by the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes.

245.205. 1. In counties where the provisions of chapter 65, RSMo, are or may hereafter be in force, the secretary of the board of supervisors shall extend all levee taxes under the provisions of sections 245.010 to 245.280 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the [township collectors of such townships] **collector-treasurers** at the same time and in the same manner as provided for county collectors. Such taxes shall be collected by such [township collectors] **collector-treasurers** at the same time and in the same manner, as state and county taxes are collected, and each [township collector]

collector-treasurer shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under sections 245.010 to 245.280 and shall be subject to the same penalties and liabilities. Such [township collectors] **collector-treasurers** shall make due return of such tax books under oath in the same manner as required of county collectors.

2. The delinquent levee taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes, who shall collect such delinquent levee taxes at the same time and in the same manner as is herein provided for the collection of the delinquent levee taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] **collector-treasurer** of delinquent levee taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor, and pay over the said taxes to the treasurer of the levee district as is provided for county collectors under sections 245.010 to 245.280, and shall be subject to the same penalties and liabilities.

3. All township levee tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax shall be instituted and prosecuted in the same manner provided by sections 245.010 to 245.280, except such suits shall be instituted by the levee district on tax bills duly made out and certified by the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes.

250.140. 1. Sewerage services, **water services**, or water and sewerage services combined shall be deemed to be furnished to both the occupant and owner of the premises receiving such service and, **except as otherwise provided in subsection 2 of this section**, the city, town [or], village, or sewer district **or water supply district organized and incorporated under chapter 247, RSMo**, rendering such services shall have power to sue the occupant or owner, or both, of such real estate in a civil action to recover any sums due for such services **less any deposit that is held by the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247, RSMo, for such services**, plus a reasonable attorney's fee to be fixed by the court.

2. [If the occupant of the premises receives the billing,] **When the occupant is delinquent in payment for thirty days, the city, town, village, sewer district, or water supply district shall make a good faith effort to notify the owner of the premises receiving such service of the delinquency and the amount thereof. Notwithstanding any other provision of this section to the contrary, when an occupant is delinquent more than sixty days, the owner shall not be liable for sums due for more than sixty days of service.** Any notice of termination of service shall be sent to both the occupant and owner of the premises receiving such service[, if such owner has requested in writing to receive any notice of termination and has provided the entity rendering such

service with the owner's business addresses.] **The provisions of this subsection shall become effective on February 1, 2006.**

3. The provisions of this section shall apply only to residences that have their own private water and sewer lines. In instances where several residences share a common water or sewer line, the owner of the real property upon which the residences sit shall be liable for water and sewer expenses.

4. Notwithstanding any other provision of law to the contrary, any water provider who terminates service due to delinquency of payment by a consumer shall not be liable for any civil or criminal damages.

263.245. 1. All owners of land in any county with a township form of government, located north of the Missouri River and having no portion of the county located east of U.S. Highway 63 **and located in any county of the third classification without a township form of government and with more than four thousand one hundred but fewer than four thousand two hundred inhabitants** shall control all brush growing on such owner's property that is designated as the county right-of-way or county maintenance easement part of such owner's property and which is adjacent to any county road. Such brush shall be cut, burned or otherwise destroyed as often as necessary in order to keep such lands accessible for purposes of maintenance and safety of the county road.

2. The county commission, either upon its own motion or upon receipt of a written notice requesting the action from any residents of the county in which the county road bordering the lands in question is located or upon written request of any person regularly using the county road, may control such brush so as to allow easy access to the land described in subsection 1 of this section, and for that purpose the county commission, or its agents, servants, or employees shall have authority to enter on such lands without being liable to an action of trespass therefor, and shall keep an accurate account of the expenses incurred in eradicating the brush, and shall verify such statement under seal of the county commission, and transmit the same to the officer whose duty it is or may be to extend state and county taxes on tax books or bills against real estate. Such officer shall extend the aggregate expenses so charged against each tract of land as a special tax, which shall then become a lien on such lands, and be collected as state and county taxes are collected by law and paid to the county commission and credited to the county control fund.

3. Before proceeding to control brush as provided in this section, the county commission of the county in which the land is located shall notify the owner of the land of the requirements of this law by certified mail, return receipt requested, from a list supplied by the officer who prepares the tax list, and shall allow the owner of the land thirty days from acknowledgment date of return receipt, or date of refusal of acceptance of delivery as the case may be, to eradicate all such brush growing on land designated as the county right-of-way or county maintenance easement part of such owner's land and which is adjacent to the county road. In the event that the property owner cannot be located by certified mail, notice shall be placed in a newspaper of general circulation in the

county in which the land is located at least thirty days before the county commission removes the brush pursuant to subsection 2 of this section. Such property owner shall be granted an automatic thirty-day extension due to hardship by notifying the county commission that such owner cannot comply with the requirements of this section, due to hardship, within the first thirty-day period. The property owner may be granted a second extension by a majority vote of the county commission. There shall be no further extensions. For the purposes of this subsection, "hardship" may be financial, physical or any other condition that the county commission deems to be a valid reason to allow an extension of time to comply with the requirements of this section.

4. County commissions shall not withhold rock, which is provided from funds from the county aid road trust fund, for maintaining county roads due to the abutting property owner's refusal to remove brush located on land designated as the county right-of-way or county maintenance easement part of such owner's land. County commissions shall use such rock on the county roads, even though the brush is not removed, or county commissions may resort to the procedures in this section to remove the brush.

301.025. 1. No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years, have been paid, or a statement certified by the county [or township collector of the county or township] **collector or collector-treasurer of the county** in which the applicant's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant, or **a statement certified by the county or township collector for such previous year** that no such taxes were **assessed or due and, the applicant has no unpaid taxes on the collector's tax roll for any subsequent year if current taxes are due and payable, that such taxes have been paid by the applicant** or, if the applicant is not a resident of this state and serving in the armed forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status or, if the applicant is an organization described pursuant to subdivision (5) of section 137.100, RSMo, or subsection 1 of section 137.101, RSMo, the application is accompanied by a document, in a form approved by the director, verifying that the organization is registered with the department of revenue or is determined by the internal revenue service to be a tax-exempt entity. If the director of the department of revenue has been notified by the assessor pursuant to subsection 2 of section 137.101, RSMo, that the applicant's personal property is not tax exempt, then the organization's application shall be accompanied by a statement certified by the county **collector** or [township collector] **collector-treasurer** of the county [or township] in which the organization's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the organization. In the event the registration is a renewal of a registration made two or three years previously, the application shall be accompanied by proof

that taxes were not due or have been paid for the two or three years which immediately precede the year in which the motor vehicle's or trailer's registration is due. The county **collector** or [township collector] **collector-treasurer** shall not be required to issue a receipt **or certified statement that taxes were not assessed or due** for the immediately preceding tax year until all personal property taxes, including all **current and** delinquent taxes [currently due], are paid. If the applicant was a resident of another county of this state in the applicable preceding years, he or she must submit to the collector **or collector-treasurer** in the county [or township] of residence proof that the personal property tax was paid in the applicable tax years. Every county **collector** and [township collector] **collector-treasurer** shall give each person a tax receipt or a certified statement of tangible personal property taxes paid. The receipt issued by the county collector in any county of the first classification with a charter form of government which contains part of a city with a population of at least three hundred fifty thousand inhabitants which is located in more than one county, any county of the first classification without a charter form of government with a population of at least one hundred fifty thousand inhabitants which contains part of a city with a population of at least three hundred fifty thousand inhabitants which is located in more than one county and any county of the first classification without a charter form of government with a population of at least one hundred ten thousand but less than one hundred fifty thousand inhabitants shall be determined null and void if the person paying tangible personal property taxes issues or passes a check or other similar sight order which is returned to the collector because the account upon which the check or order was drawn was closed or did not have sufficient funds at the time of presentation for payment by the collector to meet the face amount of the check or order. The collector may assess and collect in addition to any other penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount of the returned check or order whichever amount is greater to be deposited in the county general revenue fund, but in no event shall such penalty imposed exceed one hundred dollars. The collector may refuse to accept any check or other similar sight order in payment of any tax currently owed plus penalty or interest from a person who previously attempted to pay such amount with a check or order that was returned to the collector unless the remittance is in the form of a cashier's check, certified check or money order. If a person does not comply with the provisions of this section, a tax receipt issued pursuant to this section is null and void and no state registration license shall be issued or renewed. Where no such taxes are due each such collector shall, upon request, certify such fact and transmit such statement to the person making the request. Each receipt or statement shall describe by type the total number of motor vehicles on which personal property taxes were paid, and no renewal of any state registration license shall be issued to any person for a number greater than that shown on his or her tax receipt or statement except for a vehicle which was purchased without another vehicle being traded therefor, or for a vehicle previously registered in another state, provided the application for title or other evidence shows that the date the vehicle was purchased or was first registered in this state was such that no personal property tax was owed on such vehicle as of the date of the last tax receipt or certified statement prior to the renewal. The

director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms. If electronic data is not available, residents of counties with a township form of government and with [township collectors] **collector-treasurers** shall present personal property tax receipts which have been paid for the preceding two years when registering under this section.

2. Every county collector in counties with a population of over six hundred thousand and less than nine hundred thousand shall give priority to issuing tax receipts or certified statements pursuant to this section for any person whose motor vehicle registration expires in January. Such collector shall send tax receipts or certified statements for personal property taxes for the previous year within three days to any person who pays the person's personal property tax in person, and within twenty working days, if the payment is made by mail. Any person wishing to have priority pursuant to this subsection shall notify the collector at the time of payment of the property taxes that a motor vehicle registration expires in January. Any person purchasing a new vehicle in December and licensing such vehicle in January of the following year may use the personal property tax receipt of the prior year as proof of payment.

3. In addition to all other requirements, the director of revenue shall not register any vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in such form as may be prescribed by the United States Secretary of the Treasury. No proof of payment of such tax shall be required by the director until the form for proof of payment has been prescribed by the Secretary of the Treasury.

4. Beginning July 1, 2000, a county **collector** or [township collector] **collector-treasurer** may notify, by ordinary mail, any owner of a motor vehicle for which personal property taxes have not been paid that if full payment is not received within thirty days the collector may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the collector **or collector-treasurer** by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails to timely pay such taxes the collector **or collector-treasurer** may notify the director of revenue of such failure. Such notification shall be on forms designed and provided by the department of revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's address, and the year, make, model and vehicle identification number of such motor vehicle. Upon receipt of this notification the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a county **collector** or [township collector] **collector-treasurer** that the personal property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle or vehicles registration shall be reinstated. In the event a motor vehicle registration is suspended for

nonpayment of personal property tax the owner so aggrieved may appeal to the circuit court of the county of his or her residence for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

5. Beginning July 1, 2005, a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify, by ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees and fines that if full payment is not received within thirty days, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. If the vehicle-related fees and fines are assessed against a car that is registered in the name of a rental or leasing company and the vehicle is rented or leased to another person at the time the fees or fines are assessed, the rental or leasing company may rebut the presumption by providing the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county with a copy of the rental or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing company shall not be charged for fees or fines under this subsection, nor shall the registration of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that rental or leasing company by ordinary mail at the address appearing on the registration and the rental or leasing company has failed to provide the rental or lease agreement copy within fifteen days of receipt of such notice. Any notification to a rental or leasing company that is returned to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. For the purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any late payment penalties, other fees, and court costs associated with the adjudication or collection of those fines.

6. If after notification under subsection 5 of this section the vehicle owner fails to pay such vehicle-related fees and fines to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county within thirty days from the

date of such notice, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue of such failure. Such notification shall be on forms or in an electronic format approved by the department of revenue and shall list the vehicle owner's full name and address, and the year, make, model, and vehicle identification number of such motor vehicle and such other information as the director shall require.

7. Upon receipt of notification under subsection 5 of this section, the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county that the vehicle-related fees or fines have been paid in full. Upon the owner furnishing proof of payment of such fees and fines and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or fines the owner so aggrieved may appeal to the circuit court of the county where the violation occurred for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

8. The city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county shall reimburse the department of revenue for all administrative costs associated with the administration of subsections 5 to 8 of this section.

9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be invalid and void.

321.222. 1. As used in this section, the term "residential construction" shall mean new construction and erection of detached single-family or two-family dwellings, the alteration, enlargement, replacement, or repair of detached single family or two-family dwellings.

2. As used in this section, the term "residential construction regulatory system" means any bylaw, ordinance, order, rule, or regulation pertaining to residential construction, the

implementation or enforcement of any permitting system or program relative to residential construction, including the use or occupancy by the initial occupant thereof, or the implementation or enforcement of any system or program for the inspection of residential construction.

3. Notwithstanding the provisions of any other law to the contrary, in the event a city, town, village, or county adopts or has adopted, implements or has implemented, or enforces a residential construction regulatory system or any portion thereof applicable to residential construction within its jurisdiction, neither fire protection districts nor their boards shall have the power, authority, or privilege to adopt, enforce, or implement a residential construction regulatory system or any portion thereof applicable to or pertaining to residential construction within the jurisdiction of such city, town, village, or county.

4. Any residential construction regulatory system or any portion thereof adopted or previously adopted, implemented or previously implemented, or enforced by a fire protection district or its board as to residential construction within the jurisdiction of a city, town, village, or county shall be null and void as of the date on which such city, town, village, or county adopts, implements, or enforces its own residential construction regulatory system as to residential construction within its jurisdiction whether or not the residential construction regulatory system or any portion thereof adopted, implemented, or enforced by such city, town, village, or county specifically addresses matters addressed in substance or manner by the residential construction regulatory system or any portion thereof adopted, implemented, or enforced by the applicable fire protection district or its board.

5. In no event shall a fire protection district or its board enact, adopt, or implement any bylaws, ordinances, orders, rules, or regulations that pertain, in any manner, to either the subdivision of land for the purpose of residential construction or to the construction, installation, and erection of any improvements, infrastructure, and utility facilities related to or for the purpose of serving residential construction.

6. Any residential construction regulatory system or any portion thereof adopted or previously adopted, implemented or previously implemented, or enforced by the applicable fire protection district or board that is in conflict with this section shall be void.

321.322. 1. If any property located within the boundaries of a fire protection district shall be included within a city having a population of at least two thousand five hundred but not more than [fifty] **sixty-five** thousand which is not wholly within the fire protection district and which maintains a city fire department, then upon the date of actual inclusion of the property within the city, as determined by the annexation process, the city shall within sixty days assume by contract with the fire protection district all responsibility for payment in a lump sum or in installments an amount mutually agreed upon by the fire protection district and the city for the city to cover all obligations of the fire protection district to the area included within the city, and thereupon the fire protection district shall convey to the city the title, free and clear of all liens or encumbrances of any

kind or nature, any such tangible real and personal property of the fire protection district as may be agreed upon, which is located within the part of the fire protection district located within the corporate limits of the city with full power in the city to use and dispose of such tangible real and personal property as the city deems best in the public interest, and the fire protection district shall no longer levy and collect any tax upon the property included within the corporate limits of the city; except that, if the city and the fire protection district cannot mutually agree to such an arrangement, then the city shall assume responsibility for fire protection in the annexed area on or before January first of the third calendar year following the actual inclusion of the property within the city, as determined by the annexation process, and furthermore the fire protection district shall not levy and collect any tax upon that property included within the corporate limits of the city after the date of inclusion of that property:

(1) On or before January first of the second calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;

(2) On or before January first of the third calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to four-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;

(3) On or before January first of the fourth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to three-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;

(4) On or before January first of the fifth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to two-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district; and

(5) On or before January first of the sixth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to one-fifth of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district.

Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire protection district for mutually agreeable services. This section shall also apply to those fire protection districts and cities which have not reached agreement on overlapping boundaries previous to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of the annexed area took place on December thirty-first immediately following August 28, 1990.

2. Any property excluded from a fire protection district by reason of subsection 1 of this section shall be subject to the provisions of section 321.330.

3. The provisions of this section shall not apply in any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants.

4. The provisions of this section shall not apply where the annexing city or town operates a city fire department and was on January 1, 2005, a city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants and entirely surrounded by a single fire district. In such cases, the provision of fire and emergency medical services following annexation shall be governed by subsections 2 and 3 of section 72.418, RSMo.

473.770. 1. Whenever, in the judgment of any public administrator in any county of the first class, it is necessary for the proper and efficient conduct of the business of [his] **the public administrator's** office that [he] **the public administrator** appoint any deputies to assist [him] **the public administrator** in the performance of his **or her** official duties as public administrator or as executor, administrator, personal representative, guardian, or conservator in any estates wherein [he] **the public administrator** has been specially appointed, the public administrator may appoint one or more deputies to assist him **or her** in the performance of his **or her** duties as public administrator and as executor, administrator, personal representative, guardian, or conservator in the estates wherein [he] **the public administrator** has been specially appointed. The appointment shall be in writing and shall be filed with the court, and, upon the filing, the court shall issue under its seal a certificate of the appointment for each deputy, stating that the appointee is vested with the powers and duties conferred by this section. The certificate shall be valid for one year from date, unless terminated prior thereto, and shall be renewed from year to year as long as the appointment remains in force, and may be taken as evidence of the authority of the deputy. The appointment and authority of any deputy may at any time be terminated by the public administrator by notice of the termination filed in the court, and upon termination the deputy shall surrender [his] **the public administrator's** certificate of appointment.

2. In all [first class] counties **of the first classification** not having a charter form of government and containing a portion of a city having a population of three hundred thousand or more inhabitants, the compensation of each such deputy shall be set by the public administrator, with the approval of the governing body of the county, and shall be paid in equal monthly installments out of the county treasury. In all other [first class] counties **of the first classification** the compensation of each such deputy shall be prescribed and paid by the public administrator out of

the fees to which he **or she** is legally entitled, and no part of such compensation shall be paid out of any public funds or assessed as costs or allowed in any estate.

3. Each deputy so appointed shall be authorized to perform such ministerial and nondiscretionary duties as may be delegated to him **or her** by the public administrator, including:

(1) Assembling, taking into possession, and listing moneys, checks, notes, stocks, bonds and other securities, and all other personal property of any and all estates in the charge of the public administrator;

(2) Depositing all moneys, checks, and other instruments for the payment of money in the bank accounts maintained by the public administrator for the deposit of such funds;

(3) Signing or countersigning any and all checks and other instruments for the payment of moneys out of such bank accounts, in pursuance of general authorization by the public administrator to the bank in which the same are deposited, as long as such authorization remains in effect;

(4) Entering the safe deposit box of any person or decedent whose estate is in the charge of the public administrator and any safe deposit box maintained by the public administrator for the safekeeping of assets in his **or her** charge, as a deputy of the public administrator, pursuant to general authorization given by the public administrator to the bank or safe deposit company in charge of any such safe deposit box, as long as such deputy-authorization remains in effect, and withdrawing therefrom and depositing therein such assets as may be determined by the public administrator. The bank or safe deposit company shall not be charged with notice or knowledge or any limitation of authority of the authorized deputy, unless specially notified in writing thereof by the public administrator, and may allow the deputy access to the safe deposit box, in the absence of notice, to the full extent allowable to the public administrator in person.

4. The enumeration of the foregoing powers shall not operate as an exclusion of any powers not specifically conferred. No authorized deputy shall exercise any power, other than as prescribed in this section, which shall require the exercise of a discretion enjoined by law to be exercised personally by the executor, administrator, personal representative, guardian, or conservator in charge of the estate to which the discretionary power refers.

5. Notwithstanding the provisions of subsections 3 and 4 of this section to the contrary, a public administrator in a county of the first [class] **classification** having a charter form of government and containing all or part of a city with a population of at least three hundred thousand inhabitants, **and a public administrator in any county of the first classification** may delegate to any deputy appointed by [him] **the public administrator** any of the duties of the public administrator enumerated in section 473.743, and sections 475.120 and 475.130, RSMo. Such public administrator may also delegate to a deputy who is a licensed attorney the authority to execute inventories, settlements, surety bonds, pleadings and other documents filed in any court in the name of the public administrator, and the same shall have the force and effect as if executed by the public administrator.

473.771. 1. Whenever, in the judgment of any public administrator in any county which is not a [first class] county **of the first classification**, it is necessary for the proper and efficient conduct of the business of his **or her** office that [he] **the public administrator** appoint a deputy to assist [him] **the public administrator** in the performance of his **or her** official duties as public administrator or as executor, administrator, personal representative, guardian, or conservator in any estates wherein [he] **the public administrator** has been specially appointed, the public administrator may appoint a deputy to assist him **or her** in the performance of his **or her** duties as public administrator and as executor, administrator, personal representative, guardian, or conservator in the estates wherein [he] **the public administrator** has been specially appointed. The appointment shall be in writing and shall be filed with the court, and, upon the filing, the court shall issue under its seal a certificate of the appointment for the deputy, stating that the appointee is vested with the powers and duties conferred by this section. The certificate shall be valid for one year from the date, unless terminated prior thereto, and shall be renewed from year to year as long as the appointment remains in force, and may be taken as evidence of the authority of the deputy. The appointment and authority of a deputy may at any time be terminated by the public administrator by notice of the termination filed in the court, and upon termination the deputy shall surrender his **or her** certificate of appointment.

2. The compensation of a deputy appointed pursuant to the provisions of this section shall be prescribed and paid by the public administrator out of the fees to which he **or she** is legally entitled.

3. A deputy appointed pursuant to the provisions of this section shall be authorized to perform such ministerial and nondiscretionary duties as may be delegated to him **or her** by the public administrator, including:

(1) Assembling, taking into possession, and listing moneys, checks, notes, stocks, bonds and other securities, and all other personal property of any and all estates in the charge of the public administrator;

(2) Depositing all moneys, checks, and other instruments for the payment of money in the bank accounts maintained by the public administrator for the deposit of such funds;

(3) Signing or countersigning any and all checks and other instruments for the payment of moneys out of such bank accounts, in pursuance of general authorization by the public administrator to the bank in which the same are deposited, as long as such authorization remains in effect;

(4) Entering the safe deposit box of any person or decedent whose estate is in the charge of the public administrator and any safe deposit box maintained by the public administrator for the safekeeping of assets in his **or her** charge, as a deputy of the public administrator, pursuant to general authorization given by the public administrator to the bank or safe deposit company in charge of any such safe deposit box, as long as such authorization as a deputy remains in effect, and withdrawing therefrom and depositing therein such assets as may be determined by the public administrator. The bank or safe deposit company shall not be charged with notice or knowledge or

any limitation of authority of the authorized deputy, unless specially notified in writing thereof by the public administrator, and may allow the deputy access to the safe deposit box, in the absence of notice, to the full extent allowable to the public administrator in person.

4. The enumeration of the foregoing powers shall not operate as an exclusion of any powers not specifically conferred. No authorized deputy shall exercise any power, other than as prescribed in this section, which shall require the exercise of a discretion enjoined by law to be exercised personally by the executor, administrator, personal representative, guardian, or conservator in charge of the estate to which the discretionary power refers.

5. Notwithstanding the provisions of subsections 3 and 4 of this section to the contrary, a public administrator in a county which is not a county of the first classification may delegate to any deputy appointed by the public administrator any of the duties of the public administrator enumerated in section 473.743, and sections 475.120 and 475.130, RSMo. Such public administrator may also delegate to a deputy who is a licensed attorney the authority to execute inventories, settlements, surety bonds, pleadings, and other documents filed in any court in the name of the public administrator, and the same shall have the force and effect as if executed by the public administrator.

488.426. 1. The judges of the circuit court, en banc, in any circuit in this state may require any party filing a civil case in the circuit court, at the time of filing the suit, to deposit with the clerk of the court a surcharge in addition to all other deposits required by law or court rule. Sections 488.426 to 488.432 shall not apply to proceedings when costs are waived or are to be paid by the county or state or any city.

2. The surcharge in effect on August 28, 2001, shall remain in effect until changed by the circuit court. The circuit court in any circuit, except the circuit court in Jackson County, may change the fee to any amount not to exceed fifteen dollars. The circuit court in Jackson County may change the fee to any amount not to exceed twenty dollars. A change in the fee shall become effective and remain in effect until further changed.

3. Sections 488.426 to 488.432 shall not apply to proceedings when costs are waived or are paid by the county or state or any city.

4. In addition to any fee authorized by subsection 1 of this section, any county of the first classification with more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred inhabitants **and any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants** may impose an additional fee of ten dollars excluding cases concerning adoption and those in small claims court. **The provisions of this subsection shall expire on December 31, 2014.**

[488.429. 1. Moneys collected pursuant to section 488.426 shall be payable to the judges of the circuit court, en banc, of the county from which such surcharges

were collected, or to such person as is designated by local circuit court rule as treasurer of said fund, and said fund shall be applied and expended under the direction and order of the judges of the circuit court, en banc, of any such county for the maintenance and upkeep of the law library maintained by the bar association in any such county, or such other law library in any such county as may be designated by the judges of the circuit court, en banc, of any such county; provided, that the judges of the circuit court, en banc, of any such county, and the officers of all courts of record of any such county, shall be entitled at all reasonable times to use the library to the support of which said funds are applied.

2. In any county of the first classification without a charter form of government and with a population of at least two hundred thousand, such fund may also be applied and expended for that county's or circuit's family services and justice fund.

3. In any county, other than a county participating in the nonpartisan court plan, such fund may also be applied and expended for courtroom renovation and technology enhancement, or for debt service on county bonds for such renovation or enhancement projects.

4. This section shall expire on December 31, 2014.]

488.429. 1. Moneys collected pursuant to section 488.426 shall be payable to the judges of the circuit court, en banc, of the county from which such surcharges were collected, or to such person as is designated by local circuit court rule as treasurer of said fund, and said fund shall be applied and expended under the direction and order of the judges of the circuit court, en banc, of any such county for the maintenance and upkeep of the law library maintained by the bar association in any such county, or such other law library in any such county as may be designated by the judges of the circuit court, en banc, of any such county; provided, that the judges of the circuit court, en banc, of any such county, and the officers of all courts of record of any such county, shall be entitled at all reasonable times to use the library to the support of which said funds are applied.

2. In addition, such fund may also be applied and expended for that county's or circuit's family services and justice fund.

3. In any county, other than a county on the nonpartisan court plan, such fund may also be applied and expended for courtroom renovation and technology enhancement, or for debt service on county bonds for such renovation or enhancement projects.

4. The provision of subsection 3 of this section which allows for debt service on county bonds for renovation and enhancement projects shall expire on December 31, 2014.

545.550. 1. If the defendant be in actual custody or confinement, the court or officer granting the order of removal shall, **subject to any arrangements made pursuant to section 2 of this section**, also make an order commanding the sheriff to remove the body of the defendant to the

jail of the county into which the cause is to be removed, and then deliver him to the keeper of such jail, together with the warrant or process, by virtue of which he is imprisoned or held.

2. The sheriff of the county granting the change of venue and the sheriff of the county into which the cause is removed, may agree as to which county's jail will house the defendant. If the sheriffs do not agree where the defendant will be confined, the defendant will be confined in the county into which the cause is removed. In the event that the county granting the change of venue continues to house the defendant, the sheriff of that county shall be responsible for the timely transportation of the defendant for all court appearances that require the presence of the defendant.

Section 1. 1. The governor is hereby authorized and empowered to sell, transfer, grant and convey all interest in fee simple absolute in property owned by the state in Buchanan County. The property to be conveyed is more particularly described as follows:

All of Lot one (1) and the North Sixteen (16) feet of Lot Two (2) in Block Ten (10) in SMITH'S ADDITION to the City of St. Joseph, Missouri.

The South forty-four (44) feet of Lot Two (2) and the North Four (4) feet of Lot Three (3) in Block Ten (10) in SMITH'S ADDITION to the City of St. Joseph, Missouri.

All of Lot Three (3) except the north four feet thereof and all of Lot Four (4) in Block Ten (10) in SMITH'S ADDITION, to the City of St. Joseph, Missouri.

This property is used by the Division of Workforce Development as a career center.

2. The commissioner of administration shall set the terms and conditions for the sale as the commissioner deems reasonable. Such terms and conditions may include, but are not limited to, the number of appraisals required, the time, place, and terms of sale.

3. The attorney general shall approve the form of the instrument of conveyance.

Section 2. 1. The governor is hereby authorized and empowered to sell, transfer, grant and convey all interest in fee simple absolute in property owned by the state in St. Francois County. The property to be conveyed is more particularly described as follows:

All that part of Block 4 of Doe Run Lead Company's Subdivision of the Town of Flat River in St. Francois County, Missouri, as recorded in Book 5 at Pages 6 and 7. Begin at the Southeast corner of Lot 13, Block 4 of said Subdivision; thence South 52 degrees 58 minutes West, 135 feet on the North line of Coffman Street to the point of beginning of the tract herein described; thence continue South 52 degrees 58 minutes West, 125 feet on the North line of Coffman Street; thence North 37 degrees 2 minutes West, 140 feet; thence North 52 degrees 58 minutes East, 125 feet; thence South 37 degrees 2 minutes East, 140 feet to the point of beginning. The above described tract includes a part of Lots 14, 15 and 16 of Block 4 of said Subdivision and a part of an abandoned railroad right-of-way.

This property is used by the Division of Workforce Development as a career center.

2. The commissioner of administration shall set the terms and conditions for the sale as the commissioner deems reasonable. Such terms and conditions may include, but are not limited to, the number of appraisals required, the time, place, and terms of sale.

3. The attorney general shall approve the form of the instrument of conveyance.

Section 3. Notwithstanding any other provisions of law to the contrary, the salary schedules contained in sections 49.082, RSMo, 50.334, RSMo, 50.343, RSMo, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, and 58.095, RSMo, shall be set as a base schedule for those county officials. Beginning August 28, 2005, the salary commission in all counties except charter counties in this state shall be responsible for the computation of salaries of all county officials; provided, however, that any percentage salary adjustments in a county shall be equal for all such officials in that county.

Section 4. 1. Any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants may impose a sales tax throughout the county for public recreational projects and programs, but the sales tax authorized by this section shall not become effective unless the governing body of such county submits to the qualified voters of the county a proposal to authorize the county to impose the sales tax.

2. The ballot submission shall be in substantially the following form:

Shall the County of impose a sales tax of up to one percent for the purpose of funding the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, including the acquisition of land for such purposes?

☐ **YES**

☐ **NO**

3. If approved by a majority of qualified voters in the county, the governing body of the county shall appoint a board of directors consisting of nine members. Of the initial members appointed to the board, three members shall be appointed for a term of three years, three members shall be appointed for a term of two years, and three members shall be appointed for a term of one year. After the initial appointments, board members shall be appointed to three-year terms.

4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail sale of all tangible personal property or taxable service within the county, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525, RSMo.

5. All revenue collected from the sales tax under this section by the director of revenue on behalf of a county, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in

section 32.087, RSMo, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Trust Fund". Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of such county and the general public. Not later than the tenth day of each calendar month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding calendar month by distributing to the county treasurer, or such officer as may be designated by county ordinance or order, of each county imposing the tax under this section the sum due the county as certified by the director of revenue.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the trust fund for a period of one year of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in a county, the director of revenue shall remit the balance in the account to the county and close the account of such county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due such county.

7. The tax authorized under this section may be imposed in accordance with this section by a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780, RSMo.

8. The sales tax imposed under this section shall expire twenty years from the effective date thereof unless an extension of the tax is submitted to and approved by the qualified voters in the county in the manner provided in this section. Each extension of the sales tax shall be for a period of ten years.

9. The provisions of this section shall not in any way affect or limit the powers granted to any county to establish, maintain, and conduct parks and other recreational grounds for public recreation.

10. Except as modified in this section, the provisions of section 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.